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Counsel to the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**NOTICE OF COMBINED FOURTH INTERIM AND
FINAL APPLICATION OF WHITE & CASE LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

TO: the Debtors; counsel to the Debtors; the U.S. Trustee; counsel to the Fee Examiner; the Fee Examiner; and all parties requesting notice pursuant to Bankruptcy Rule 2002.²

PLEASE TAKE NOTICE that on the date hereof, White & Case LLP (“**White & Case**”) has filed its *Combined Fourth Interim and Final Application of White & Case LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors* (the “**Application**”).

PLEASE TAKE FURTHER NOTICE that, if any party other than the U.S. Trustee or the Fee Examiner wishes to file a response or objection to the Application, any such responses or objections must be filed on or before **February 7, 2024 at 12:00 p.m. (Prevailing Eastern Time)**. At the same time, you must serve a copy of the objection or response on the undersigned attorneys.

PLEASE TAKE FURTHER NOTICE that the U.S. Trustee and the Fee Examiner shall be entitled to review, and potentially object to, the Application by a later date pursuant to the fee review schedule set forth in the *Amended Order Appointing Independent Fee Examiner and Establishing Related Procedures for the Review of Fee Applications of Retained Professionals* [Docket No. 1746] or otherwise.

PLEASE TAKE FURTHER NOTICE that if any objections are timely filed in accordance with this Notice, a hearing on the Application will be held at a date and time convenient to the Court.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

[Remainder of page left intentionally blank]

² Capitalized terms used, but not defined, in this notice shall have the meaning ascribed to them in the attached Application.

Dated: January 17, 2024

Respectfully submitted,

/s/ Gregory F. Pesce

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**UNITED STATES BANKRUPTCY COURT
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CELSIUS NETWORK LLC, <i>et al.</i> , ³)	Case No. 22-10964 (MG)
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**SUMMARY COVER SHEETS FOR
COMBINED FOURTH INTERIM AND FINAL APPLICATION OF
WHITE & CASE LLP FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES AS COUNSEL TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Fee Examiner's Coversheet for Final Application

Name of Applicant:	White & Case LLP
Name of Client:	The Official Committee of Unsecured Creditors of the above-captioned debtors and debtors-in-possession
Petition Date:	July 13, 2022
Retention Date:	<i>Effective as of</i> July 29, 2022
Time Period Covered by this Application for which Compensation and Reimbursement Is Sought:	July 29, 2022 through November 9, 2023 (the "Final Period")
Amount of Final Compensation Requested as Actual, Reasonable, and Necessary:	\$50,502,967.87
Amount of Final Expense Reimbursement Requested as Actual, Reasonable, and Necessary:	\$601,895.84
Blended rate⁴ in this Application for all Partners, Counsel, and Associates:	\$1,173
Blended rate in this Application for all timekeepers:	\$1,130

³ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

⁴ The blended rates included in this Application are calculated by taking the total of fees billed and dividing by the total number of hours billed, rounded to the nearest dollar. Accordingly, they do not account for reductions agreed to with the Fee Examiner or other parties after such amounts were billed and included in a statement or application.

The total time expended for fee application preparation for White & Case during the Final Period is approximately 535.9 hours and the corresponding compensation requested is approximately \$509,444.00.⁵

SUMMARY OF PRIOR INTERIM FEE APPLICATIONS:					
		Fees and Expenses Approved		Date and Docket No. of Fee Orders	
Date [Docket No.]	Interim Fee Period ("IFP") Covered	Fees	Expenses	Date	[Docket No.]
12/15/22 [1715]	<i>First IFP</i> 7/29/22 to 10/31/22	\$9,966,806.55	\$12,339.02	4/24/23	[2523]
4/14/23 [2457]	<i>Second IFP</i> 11/1/22 to 2/28/23	\$14,188,156.27	\$109,279.19	7/19/23	[3055]
8/14/23 [3296]	<i>Third IFP</i> 3/1/23 to 6/30/23	\$14,217,135.05	\$117,120.26	11/30/23	[4056]
<i>TBD</i>	<i>Fourth IFP</i> 7/1/23 to 11/9/23	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
Total fees and expenses approved by interim orders to date:		\$38,372,097.87	\$238,738.47		

⁵ The figures provided here are based on the guideline certifications attached to White & Case's first, second, and third interim fee applications, and attached hereto as Exhibit A. As such, it does not account for reductions previously made by White & Case in connection with the prior interim fee applications or with the Fee Examiner's review of such hours and compensation.

Coversheet for Fourth Interim Application

Time Period Covered by this Application:	July 1, 2023 through November 9, 2023 (the “ Fourth Interim Period ”)
Total Compensation Requested for Fourth Interim Period:	\$12,130,870.00
Total Expenses Requested for Fourth Interim Period:	\$363,157.37
Blended rate in this Application for all Partners, Counsel, and Associates for Fourth Interim Period:	\$1,210
Blended rate in this Application for all timekeepers for Fourth Interim Period:	\$1,167
Compensation sought for Fourth Interim Period in this Application already paid pursuant to a monthly compensation order but not yet allowed:	\$9,694,308.00
Expenses sought for Fourth Interim Period in this Application already paid pursuant to a monthly compensation order but not yet allowed:	\$363,083.81

**Summary of Monthly Fee Statements of White & Case LLP
During Fourth Interim Period**

#	Date Filed & Docket No.	Statement Period	Total Fees Requested (100%)	Interim Fees Paid (80%)	Fee Holdback (20%)	Total Expenses Requested (100%)	Interim Expenses Paid (100%)
12 th	09/06/23 Docket No. 3426	7/1/2023- 7/31/2023	\$1,838,908.00	\$1,471,126.40	\$367,781.60	\$50,631.17	\$50,631.17
13 th	10/04/23 Docket No. 3709	8/1/2023- 8/31/2023	\$3,624,684.00	\$2,899,747.20	\$724,936.80	\$59,021.30	\$59,021.30
14 th	11/07/23 Docket No. 3925	9/1/2023- 9/30/2023	\$3,831,397.00	\$3,065,117.60	\$766,279.40	\$167,341.08	\$167,341.08
15 th	12/01/23 Docket No. 4061	10/1/2023- 11/9/2023	\$2,822,896.00	\$2,258,316.80	\$564,579.20	\$86,090.26	\$86,090.26

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ⁶)	Case No. 22-10964 (MG)
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Debtors.)	(Jointly Administered)
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**COMBINED FOURTH INTERIM AND FINAL APPLICATION OF
WHITE & CASE LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS COUNSEL TO
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

White & Case LLP (“**White & Case**”), counsel to the Official Committee of Unsecured Creditors (the “**Committee**”) appointed in the chapter 11 cases (the “**Chapter 11 Cases**”) of the above-captioned debtors and debtors-in-possession (collectively, the “**Debtors**”), hereby files its combined fourth interim and final application (the “**Application**”) seeking allowance of reasonable compensation for services rendered and reimbursement of actual and necessary expenses incurred on behalf of the Committee in the aggregate amount of \$51,104,863.71 for the period from July 29, 2022 through November 9, 2023 (the “**Final Period**”), inclusive of the aggregate holdback amounts for the period from July 1, 2023 through November 9, 2023 (the “**Fourth Interim Period**”).

In support of this Application, White & Case submits the declaration of Gregory Pesce, a partner at White & Case (the “**Certification in Support**”), which is attached hereto as **Exhibit A** and incorporated by reference herein. In support of the Application, White & Case respectfully

⁶ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

represents as follows:

Preliminary Statement

1. Since July 2022, White & Case has served as counsel to the Committee appointed in these Chapter 11 Cases. When White & Case was first engaged, the Debtors had paused withdrawals and plunged into bankruptcy under uncertain circumstances with no apparent plan forward. At that time, the facts regarding Celsius's insolvency were unknown and the law concerning cryptocurrency was undeveloped. Now, after nearly a year and a half, Celsius is on the brink of consummating a successful reorganization of its mining business and equitably distributing billions in cryptocurrency to its unsecured creditors.

2. These Chapter 11 Cases were extraordinarily complex. Cryptocurrency is a novel industry. The laws and regulations governing cryptocurrency were written during these cases. A lack of clarity in the regulations regarding cryptocurrency and the applications of those laws and regulations to cryptocurrency required extensive analysis of legal issues regarding the Debtors' business and how to restructure that business. The application of the Bankruptcy Code to cryptocurrency also required significant analysis and litigation before the Court.

3. The Chapter 11 Cases required the concurrent execution of three primary workstreams by White & Case: (1) an investigation of the Debtors' assets, liabilities, and prepetition conduct; (2) the determination of key legal questions regarding the appropriate division of the Debtors' estates; and (3) the formulation of a plan for how to reorganize and maximize the value of the Debtors' regulatory compliant businesses.

4. **First**, White & Case led the Committee's investigation of Celsius and its prepetition conduct. The Debtors filed these cases under Alex Mashinsky's leadership and, when the Committee was appointed, Mr. Mashinsky remained in control of the Debtors. The facts and

circumstances surrounding the filing required a great deal of scrutiny by the Committee. White & Case immediately began investigating allegations of misconduct. An examiner (the “**Examiner**”) was subsequently appointed by the Court. White & Case understood that, as representatives of a fiduciary for hundreds of thousands of creditors, it would be required to conduct its own investigation to assert claims and recover assets, but was mindful not to duplicate the efforts of the Examiner. White & Case negotiated an appropriate scope for the Examiner’s review, cooperated with the Examiner, and participated in the Examiner’s investigation in an efficient manner, including by attending joint interviews to ensure testimony was preserved.

5. White & Case and the Examiner’s investigation (along with the investigations of the U.S. DOJ, SEC, FTC, and CFTC) uncovered significant fraud at Celsius. That fraud included a complicated scheme orchestrated by Celsius’s prepetition management to manipulate the price of the CEL token and a corporate coverup of pervasive misrepresentations by Mr. Mashinsky and others. It also uncovered a complete lack of governance and financial controls. Celsius ran a complicated lending, trading, venture capital, mining, and decentralized finance business on QuickBooks and manually updated excel spreadsheets. Much of Celsius’s prepetition affairs were simply too entangled to decipher or audit without incurring enormous expense. White & Case and the Committee’s financial advisors worked diligently initially to ensure that the Debtors’ assets were accounted for and secure, and secondarily to establish claims that could be brought for the benefit of unsecured creditors.

6. White & Case’s investigation resulted in the drafting and filing of a complaint against certain members of the Debtors’ prepetition management team on account of their wrongful conduct. As a result of White & Case’s efforts, the claims in that complaint have been preserved for prosecution after the effective date of the Plan, for the further benefit of all unsecured

creditors. White & Case's investigation also resulted in the filing and prosecution of a class proof of claim on behalf of all account holders. That class proof of claim became the cornerstone of the resolution of the relative treatment of Earn and Borrow claims, as well as hundreds of thousands of fraud and other non-contract claims. The settlement of the class proof of claim will result in the distribution of hundreds of millions of dollars more equity and cryptocurrency on the Effective Date than would have otherwise been possible.

7. **Second**, White & Case spent considerable time advising the Committee with respect to the respective rights and entitlements of the Debtors' various creditor and other constituencies and regarding potential equitable distribution of the Debtors' estates among such constituencies. The Debtors' disregard for corporate formalities and poorly-drafted legal agreements presented unique issues that needed to be determined before a plan of reorganization could be proposed. White & Case litigated where necessary and negotiated when possible to reach an efficient resolution of those issues. White & Case then worked with the Debtors and others to develop, negotiate and implement the resolutions and settlements of those gating issues. Those efforts included:

- the analysis of contract and novel property issues in connection with the ownership of cryptocurrency associated with the Celsius's Earn, Custody, Withhold, and Borrow programs;
- the analysis of issues regarding the value of claims on account of cryptocurrency transferred to Celsius;
- the analysis of the validity of avoidance actions and defenses regarding transfers from Celsius to account holders;
- the analysis of the application and interplay of bankruptcy, securities, commodities, and other regulatory laws related to the foregoing;
- the prosecution of litigation regarding whether (1) the Debtors could retain amounts in Custody and Withhold accounts pending the resolution of avoidance actions, and (2) whether the Debtors or their account holders owned assets transferred to Celsius to participate in the Earn program;

- the prosecution of litigation regarding which Debtor entity was liable to the Debtors' account holders under the Debtors' Terms of Use;
- the formulation and prosecution of four litigation actions and an appeal to vindicate the entitlement of account holders to the value of the coins they had deposited following the Court's determination that only Celsius Network LLC was obligated to its account holders for contract claims;
- the formulation and prosecution of a motion to approve a class claim and filing of a class claim against all Debtors on account of the fraud and deceptive practices perpetrated by Celsius prior to the Petition Date;
- the formulation and negotiation of a settlement proposal to extend the maturity of Borrow claims (which was never accepted by the self-appointed representatives of the Borrowers) and development of a second settlement proposal which was incorporated in the Plan;
- the successful mediation of the issues regarding the treatment of Earn and Borrow claims; and
- the successful litigation regarding the nature, priority, and value of claims on account of the CEL Token.

8. **Third**, White & Case and the Committee's other professionals developed a plan to reorganize the Debtors' businesses. When the Debtors entered bankruptcy, it was uncertain whether their business could be reorganized due to the uncertain regulatory response to the misconduct and lack of disclosure in the cryptocurrency industry, generally, and Celsius, specifically. White & Case negotiated a competitive bidding process with the Debtors to solicit bids to purchase or sponsor the reorganization of the Debtors' businesses, most importantly its large, but undeveloped, bitcoin mining business. No acceptable cash (or cryptocurrency) bids for the Debtors' assets were received as part of that process. The Debtors received a bid from NovaWulf to sponsor the creation of a new cryptocurrency company that would (1) restructure and continue the Debtors' retail lending business, (2) stake Ethereum, (3) operate the Debtors' Bitcoin mining business, (4) develop new cryptocurrency businesses for the benefit of the Debtors' creditors, and (5) list the new company's equity with Figure Technologies on the Provenance

blockchain. White & Case performed extensive diligence and legal analysis on the many complicated and novel elements of NovaWulf's proposed plan. When the Committee determined to pursue a reorganization of the Debtors business, White & Case participated in the development of alternative bids from the Fahrenheit group and the Blockchain Recovery Investment Consortium ("BRIC"), leading to the month-long competitive auction process. That auction process resulted in a significant improvement of the terms of the proposed plan sponsorship as compared to the stalking horse bid and the unanimous selection of Fahrenheit as the winner of the auction by the members of the Committee.

9. Following the selection of Fahrenheit, White & Case led the negotiation and documentation of the corporate transaction that would result in the creation of a proposed new cryptocurrency company. White & Case, on behalf of the Committee, was also the primary counterparty to the Debtors' plan of reorganization and vigorously advocated for the best terms for unsecured creditors. White & Case also spent significant time drafting and revising the 407-page Disclosure Statement to ensure that it provided adequate information and was accessible to its constituency. White & Case also provided input into the solicitation materials, including the account holder ballot, and developed tutorials to help creditors make an informed decision with respect to their votes on the Plan. During the six-day confirmation hearing, White & Case prosecuted the successful confirmation of the Plan, including the presentation of expert testimony on the value of the CEL Token. Finally, when the SEC denied the Debtors' request for a waiver with respect to the proposed financial presentation in the Form 10 for NewCo on the eve of confirmation, White & Case advised the Committee with respect to the pivot to the Orderly Wind Down, bidding and negotiation of the MiningCo transaction with US Bitcoin and led the revision of the transaction documents for MiningCo (as defined in the Plan). In a case that began with an

immense amount of distrust, account holders holding over \$2.85 billion of claims voted to accept the Plan with a 96% acceptance rate. Moreover, only two primary parties (5 borrowers and the U.S. Trustee) objected to the Wind Down Motion. The overwhelming creditor support for the Debtors' restructuring is a product of the deliberate and cooperative approach that White & Case took in the Chapter 11 Cases on behalf of the Committee.

10. These cases did not proceed in a straight line. White & Case provided advice and implemented the Committee's strategy against an ever-changing factual backdrop. That included developing a factual understanding of both Celsius's internal affairs and its business relationships, transfers, and contracts with third parties. Celsius's business and reorganization were also significantly impacted by the competing chapter 11 proceedings and other insolvencies of several important counterparties, including:

- Core Scientific, which filed for chapter 11 and rejected the Debtors' largest hosting contract, requiring a significant restructuring of the Debtors' mining operations during these Chapter 11 Cases.
- Equities First Holdings, LLC, which defaulted on its more than \$439 million obligation to Celsius;
- Mawson Infrastructure Group Inc., which defaulted on its obligations to Celsius mining and caused Celsius to exit its hosting facilities;
- StakeHound, which sought to drag Celsius into arbitration in Switzerland over a dispute that was subsequently successfully resolved with the active involvement of the Committee, resulting in over \$100 million of additional cryptocurrency being available to distribute to account holders on the Effective Date.

11. As described by the Debtors' counsel in his opening arguments regarding confirmation of the Plan, the Debtors often turned to the Committee, as the representative of the primary economic stakeholder in these cases, for its opinion on important issues regarding the Debtors' restructuring. White & Case advised the Committee on the complicated legal aspects of chapter 11 and the changing circumstances as the cases developed so that it could make fully

informed decisions. That included preparing for, attending, and leading more than 120 official Committee meetings. White & Case took direction from its clients and executed on the strategy selected by the Committee members. White & Case represented the Committee in negotiations with, among others, the Debtors, the ad hoc groups of creditors, the Examiner, the U.S. Attorney for the Southern District of New York, the SEC, the CFTC, the FTC, the U.S. Trustee, state government bodies, regulators, competing bidders, litigation counterparties, and contract counterparties. White & Case also diligently responded to the questions and concerns of its constituents throughout these processes and worked with the Debtors on a communication strategy and encouraged them to do the same.

12. Managing the simultaneous execution of many of the workstreams described above was no small task. The matter was overseen by three lead attorneys who leveraged the broad experience and expertise of White & Case to efficiently prosecute these cases, including investigators, litigation and trial attorneys, corporate attorneys, and specialists in regulatory, financial technology, securities, tax, lending, and white collar law, among others. The lead attorneys at White & Case appropriately delegated tasks to junior associates and coordinated to avoid duplicating efforts. White & Case also appropriately oversaw the Debtors' actions during these cases, performing diligence, questioning, coordinating, and participating in discussions with regulators, litigation, and negotiations alongside the Debtors where appropriate to ensure that the rights of unsecured creditors were represented and protected. White & Case also deferred to the Debtors on certain issues where its participation would have been duplicative.

13. Due to the size and complexity of these cases, there was some unavoidable duplication of efforts require to ensure that the White & Case team stayed coordinated and knowledgeable about the facts of the case to provide effective representation and ensure that no

issues were overlooked. White & Case has voluntarily agreed to not seek reimbursement for \$1,919,459.13 of attorney fees (~3.66% of the total amount incurred) and of expenses \$140,846.55 (~18.96% of the total amount incurred) incurred through its representation of the Committee. Certain of those amounts were based on previous discussions and resolutions with the Fee Examiner.

14. White & Case attorneys have kept time in accordance with the Fee Guidelines, detailing each specific task completed in tenth-of-an-hour increments and submitting all time records for review. White & Case disclosed all connections in these Chapter 11 Cases when it became aware of such connections. White & Case will cooperate with the Fee Examiner and U.S. Trustee regarding any issues that they have with this Application.

15. The Debtors filed for chapter 11 protection approximately a year and a half ago. At that time, their business was in complete disarray and mired with allegations of misconduct. The confirmed Plan is the product of a significant amount of hard work to reorganize the business under difficult and uncertain circumstances. This result could not be achieved but for the actions taken by White & Case throughout these Chapter 11 Cases to materially advance the interests of the Debtors' estates and their unsecured creditors. Those efforts will result in, as of the Effective Date, among many other things:

- the equitable distribution of more than \$2 billion of dollars in cryptocurrency (or fiat where cryptocurrency distributions cannot be made) to creditors around the world,
- the development of a new bitcoin mining company that will be owned by creditors and, hopefully, publicly listed in the near future,
- the recovery of hundreds of millions of dollars of assets to the estate, and
- the development and preservation of valuable causes of action to be prosecuted after the Effective Date for the benefit of creditors.

Most importantly, White & Case's hard work in these cases has contributed to the successful conclusion of one of the more novel and complicated reorganizations in recent memory.

Jurisdiction, Venue, and Legal Basis

16. The district court has jurisdiction to hear bankruptcy matters under 28 U.S.C. § 1334. The district court has referred jurisdiction over this proceeding to this Court pursuant to 28 U.S.C. § 157 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

17. The legal basis for relief requested herein are sections 330 and 331 of title 11 of the United States Code (the “**Bankruptcy Code**”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”) with guidance from General Order M-447, the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York promulgated pursuant to Local Bankruptcy Rule 2016-1(a) (as updated February 5, 2013)* (the “**Local Guidelines**”) and the *United States Trustee's Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective as of November 1, 2013* (the “**U.S. Trustee Guidelines**,” and together with the Local Guidelines, the “**Fee Guidelines**”), and the Court's Compensation Procedures Order (as defined below).⁷

⁷ Capitalized terms not defined herein shall have the meanings ascribed to them (including by reference) in the Compensation Procedures Order.

Background

A. The Debtors' Chapter 11 Cases

18. On July 13, 2022, Celsius Network LLC and certain affiliates each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code, and, on December 7, 2022, GK8 Ltd., GK8 USA LLC, and GK8 UK Limited each commenced with this Court a voluntary case under chapter 11 of the Bankruptcy Code (respectively, the “**Petition Date**”). The Chapter 11 Cases are being jointly administered for procedural purposes only pursuant to Bankruptcy Rule 1015(b). The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee has been appointed in these Chapter 11 Cases.

19. On July 27, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Committee [Docket No. 241]. The Committee was reconstituted on September 29, 2023 [Docket No. 3631]. The Committee’s goal is to maximize the recoveries of account holders and unsecured creditors, as more fully stated in *The Official Committee of Unsecured Creditors’ Statement Regarding These Chapter 11 Cases* [Docket No. 390].

B. Retention of White & Case LLP as Counsel

20. On August 24, 2022, the Committee filed its *Application for Entry of an Order Authorizing the Employment and Retention of White & Case LLP as Counsel Effective as of July 29, 2022* [Docket No. 603] (the “**Retention Application**”).

21. On September 15, 2022 [Docket No. 829] (the “**Retention Order**”), the Court entered an order approving the retention of White & Case, effective as of July 29, 2022, to serve as counsel to the Committee in these Chapter 11 Cases. The Court also approved the retention of Selendy Gay Elsberg PLLC (“**S&G**”) as conflict counsel to the Committee.

C. Interim Compensation and Expenses Procedures

22. On August 17, 2022, the Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 521]. On October 20, 2022, the Court entered an order appointing the Hon. Christopher Sontchi as fee examiner (the “**Fee Examiner**”) pursuant to section 105(a) of the Bankruptcy Code and establishing procedures for the review of fee applications by retained professionals [Docket No. 1151]. On December 19, 2022, the Court entered the *Amended Order Appointing Independent Fee Examiner and Establishing Related Procedures for the Review of Fee Applications of Retained Professionals* [Docket No. 1746] (the “**Fee Examiner Order**”).

23. Also on December 19, 2022, the Court entered the *First Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 1745]. On June 8, 2023, the Court entered a further *Amended Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 2779] (the “**Compensation Procedures Order**”), which is the current operative order concerning compensation procedures for estate-retained professionals.

D. Interim Compensation and Expenses

24. During these Chapter 11 Cases, White & Case filed the following monthly fee statements (collectively, the “**Monthly Fee Statements**”) and interim fee applications (collectively, the “**Interim Fee Applications**”), and the Court entered the following interim fee orders:

Abbreviated Filing Name	Date Filed	Docket No.
First Monthly Fee Statement	10/28/2022	Docket No. 1224
Second Monthly Fee Statement	11/23/2022	Docket No. 1450

Third Monthly Fee Statement	12/07/2022	Docket No. 1635
First Interim Fee Application	12/15/2022	Docket No. 1715
Fourth Monthly Fee Statement	01/20/2023	Docket No. 1899
Fifth Monthly Fee Statement	02/17/2023	Docket No. 2099
Sixth Monthly Fee Statement	03/10/2023	Docket No. 2214
Seventh Monthly Fee Statement	04/04/2023	Docket No. 2368
Second Interim Fee Application	04/14/2023	Docket No. 2457
First Interim Fee Order	04/24/2023	Docket No. 2523
Eighth Monthly Fee Statement	05/02/2023	Docket No. 2678
Ninth Monthly Fee Statement	06/23/2023	Docket No. 2858
Tenth Monthly Fee Statement	07/01/2023	Docket No. 2955
Second Interim Fee Order	07/19/2023	Docket No. 3055
Eleventh Monthly Fee Statement	08/01/2023	Docket No. 3127
Third Interim Fee Application	08/14/2023	Docket No. 3296
Twelfth Monthly Fee Statement	09/06/2023	Docket No. 3426
Thirteenth Monthly Fee Statement	10/04/2023	Docket No. 3709
Fourteenth Monthly Fee Statement	10/27/2023	Docket No. 3925
Third Interim Fee Order	11/30/2023	Docket No. 4056
Fifteenth Monthly Fee Statement	12/01/2023	Docket No. 4061

25. Any amounts paid in respect of the Monthly Fee Statements submitted by White & Case are subject to a 20% holdback as provided for in the Compensation Procedures Order. Under the Compensation Procedures Order, that holdback is released upon the Court's approval of an interim fee application. As of the filing of this Application, White & Case has not been paid 20% of the amounts sought in the Twelfth through Fifteenth Monthly Fee Statements and remains unpaid for certain other amounts specified herein. The aggregate amount in fees and expenses for which White & Case has submitted fee applications but remains unpaid is \$2,449,620.56.

**Summary of Professional Compensation
and Reimbursement of Expenses Requested**

26. By this Application, White & Case seeks final allowance and award for the professional services rendered by White & Case as counsel to the Committee during the Final Period in the aggregate amount of \$51,104,863.71, comprised of (i) fees for legal services in the amount of \$50,502,967.87, representing approximately 45,310.6 hours of services rendered, and

(ii) expenses in the amount of \$601,895.84, representing actual and necessary expenses incurred by White & Case during the Final Period in connection with rendering such services.

27. Prior to filing each respective Monthly Fee Statement covering the Final Period, White & Case reviewed its fees worked (which totaled 46,398.7 hours and \$52,409,168.00 across all Monthly Fee Statements) and expenses incurred (which totaled \$722,880.51 across all Monthly Fee Statements). Following that review, White & Case voluntarily elected to reduce its fees and expenses prior to filing each Monthly Fee Statement. Throughout these Chapter 11 Cases, under this process, White & Case has voluntarily elected to reduce, in the aggregate, its fees by 1,097.9 hours (~2.37%) or \$1,206,625.00 (~2.30%) and its expenses by \$115,354.61 (~15.96%). White & Case has not sought, and does not here seek, payment for the fees and expenses that it agreed to voluntarily reduce prior to filing each respective Monthly Fee Statement.

28. Further, White & Case has reached agreement with the Fee Examiner regarding each Interim Fee Application approved to date. In connection therewith, White & Case voluntarily agreed, following discussions with the Fee Examiner, to voluntarily reduce, in the aggregate, its billed fees by \$680,455.33 (~1.33%) and its expenses by \$5,703.62 (~0.94%). White & Case has not sought, and does not here seek, payment for the fees and expenses that it agreed to voluntarily reduce in connection with the Fee Examiner.⁸

29. Accordingly, as a result of the foregoing, a \$32,104.80 credit (the “**Credit**”) provided at the beginning of these cases and amounts White & Case has voluntarily agreed to not seek in connection with the Fourth Interim Application, White & Case has voluntarily elected to

⁸ Because such voluntary reductions agreed to in connection with the Fee Examiner’s review are not precisely allocable to particular time entries or expenses, the summary tables attached as exhibits hereto do not reflect such reductions by project category or timekeeper, but instead are included as bottom-line reductions. White & Case also provided the Committee with a \$32,104.80 credit in connection with its First Monthly Fee Statement, which credit is similarly deducted from the total request for compensation in this Application.

reduce, in the aggregate, its fees by \$1,919,459.13 (~3.66%) and its expenses by \$140,846.55 (~18.96%).⁹

30. All services for which White & Case requests compensation in this Application were performed on behalf of the Committee. During the Final Period, other than pursuant to the Compensation Procedures Order, White & Case has received no payment and no promises of payment from any source for services rendered or to be rendered in connection with the matters covered by this Application. There is no agreement or understanding between White & Case and any other person (other than the partners of White & Case) for the sharing of compensation to be received for services rendered in these Chapter 11 Cases. The last day in the Final Period was November 9, 2023 (the date the Confirmation Order¹⁰ was entered). After that date, White & Case incurred fees on behalf of the Committee pursuing the MiningCo Transaction through the Wind Down Motion and negotiating and implementing the MiningCo Transaction once it was approved by the Court. Work during that period will be compensated under paragraph 344 of the Confirmation Order.¹¹

31. Attached hereto, White & Case provides the following in support for the Fourth Interim Period:

⁹ On September 29, 2023, the U.S. Trustee removed Keith Noyes as the corporate representative of Covario AG from the Committee. [Docket No. 3631]. The U.S. Trustee has disputed the propriety of certain of Mr. Noyes' actions during his tenure as a Committee member. The Committee respectfully disagrees with the U.S. Trustee's position on the matter and reserves all rights with respect thereto. Out of an abundance of caution, White & Case has voluntarily reduced \$19,490.45 of travel and lodging expenses incurred by Mr. Noyes during the pendency of these chapter 11 cases, which amount is reflected in the figure about the line. White & Case will not seek reimbursement for any such expenses under this Application or otherwise.

¹⁰ *Findings of Fact, Conclusions of Law, and Order Confirming the Modified Joint Chapter 11 Plan of Celsius Network LLC and its Debtor Affiliates* [Docket No. 3972] (the "**Confirmation Order**").

¹¹ Confirmation Order ¶ 344 ("From and after the Confirmation Date, the Debtors . . . shall, in the ordinary course of business and without any further notice to or action, order, or approval of the Bankruptcy Court, pay in Cash the reasonable and documented legal, professional, or other fees and expenses incurred by the Debtors . . . including fees and expenses of . . . counsel to the Committee incurred prior to the Committee's dissolution in accordance with Article XIII.K. of the Plan. After the Confirmation Date, any requirement that Professionals comply with sections 327 through 331, 363, and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Debtors . . . may employ and pay any Professional in the ordinary course of business without any further notice to or action, order, or approval of the Bankruptcy Court").

- **Exhibit B** to this Application sets forth a timekeeper summary that includes: (a) the name, title, year of admission to practice (if applicable), and area of expertise of each individual who provided services during the Fourth Interim Period; (b) the aggregate hours spent by each individual for which compensation is sought by White & Case; (c) the hourly billing rate for each such individual; and (d) the amount of fees for each such individual for which compensation is sought by White & Case. The blended rate for compensation requested in this Application for the Fourth Interim Period is approximately \$1,167 per hour.¹²
- **Exhibit C** to this Application sets forth a project summary that includes the aggregate hours and fees per project category spent by White & Case timekeepers in rendering services to the Committee during the Fourth Interim Period.
- **Exhibit D** to this Application sets forth a summary by project category and by timekeeper of the hours and fees spent by White & Case timekeepers in rendering services to the Committee during the Fourth Interim Period.
- **Exhibit E** to this Application sets forth a summary of blended hourly rates for timekeepers who billed to nonbankruptcy matters and blended hourly rates for timekeepers who billed to the estates in the Chapter 11 Cases during the Fourth Interim Period. As set forth on this exhibit, the fees charged by White & Case in these Chapter 11 Cases are billed in accordance with White & Case's existing billing rates and procedures in effect during the Fourth Interim Period. The rates White & Case charges for the services rendered by its professionals and paraprofessionals in the Chapter 11 Cases are the same rates White & Case charges for services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy matters in a competitive legal market.
- White & Case's computerized time records for White & Case timekeepers for which compensation is sought by White & Case, including a complete itemization of tasks performed in rendering services to the Committee organized by project category during the Fourth Interim Period, are attached as exhibits to its Monthly Fee Statements filed at Docket Nos. 3426, 3709, 3925, and 4061, and are incorporated by reference herein.
- **Exhibit F** to this Application sets forth both a summary of (i) expenses for which White & Case seeks reimbursement; and (ii) expenses of Committee members, for the Fourth Interim Period.

¹² The blended rate is calculated by taking the total of fees sought in this Application and dividing by the total of hours sought in this Application, rounded to the nearest dollar.

- Detailed line-item entries for such expenses are attached as exhibits to its Monthly Fee Statements filed at Docket Nos. 3426, 3709, 3925, and 4061, and are incorporated by reference herein.

32. Attached hereto, White & Case provides the following in support for the Final Period:

- **Exhibit G** to this Application sets forth a timekeeper summary that includes: (a) the name, title, year of admission to practice (if applicable), and area of expertise of each individual who provided services during the Final Period; (b) the aggregate hours spent by each individual for which compensation is sought by White & Case; (c) the hourly billing rates for each such individual; and (d) the amount of fees for each such individual for which compensation is sought by White & Case. The blended rate for compensation requested in this Application for the Final Period is approximately \$1,130 per hour.
- **Exhibit H** to this Application sets forth a project summary that includes the aggregate hours and fees per project category spent by White & Case timekeepers in rendering services to the Committee during the Final Period.
- **Exhibit I** to this Application sets forth a summary by project category and by timekeeper of the hours and fees spent by White & Case timekeepers in rendering services to the Committee during the Final Period.
- White & Case's computerized time records for White & Case timekeepers for which compensation is sought by White & Case, including a complete itemization of tasks performed in rendering services to the Committee organized by project category during the Final Period, are attached as exhibits to its Monthly Fee Statements, and are incorporated by reference herein.
- **Exhibit J** to this Application sets forth both a summary of (i) expenses for which White & Case seeks reimbursement; and (ii) expenses of Committee members for the Final Period. Detailed line-item entries for such expenses are attached as exhibits to its Monthly Fee Statements and are incorporated by reference herein.
- **Exhibit K** to this Application is a composite Exhibit consisting of all of the budgets and staffing plans that White & Case prepared during the Final Period.

33. In addition, White & Case included in this Application fees and expenses incurred during the Final Period which were not included in any prior Monthly Fee Statement. For such

fees and expenses not previously included in any prior Monthly Fee Statement, attached as **Exhibit L** are computerized time records for White & Case timekeepers for which compensation is sought by White & Case; and attached as **Exhibit M** are detailed line-item entries for expenses for which White & Case seeks reimbursement. While such fees and expenses were not included in any prior Monthly Fee Statement, they have been included in the summary information provided in **Exhibit B** through **Exhibit J**.

34. White & Case provided a copy of this Application to the Committee prior to filing who has approved the amount sought in this Application. White & Case will also serve the U.S. Trustee and the Fee Examiner with the Application contemporaneously with filing. White & Case will work with such parties to address any comments and requested modifications to the amounts requested herein during the Fee Examiner's review period.

**Summary of Legal Services
Rendered During the Final Period**

35. White & Case has provided legal services to the Committee with the paramount goal of enhancing recoveries for, and protecting the rights of, account holders and unsecured creditors. Since the Committee's engagement of White & Case, White & Case has worked to stabilize the Debtors' operations, determine the relative rights of key constituencies to the Debtors' assets (including account holders with balances in Earn, Custody, and Withhold accounts and loans from the Borrow program), and develop a plan to maximize the value of the Debtors' assets and fairly distribute those assets to the Debtors' creditors according to their legal entitlements. The confirmed Plan is the culmination of those efforts.

36. To provide an orderly and meaningful summary of the services rendered by White & Case during the Final Period, White & Case used project categories in connection with the Chapter 11 Cases, as required by the Fee Guidelines. The following is a summary of the most

significant professional services rendered by White & Case during the Final Period, organized in accordance with White & Case's project categories.¹³

B01. Asset Analysis / Disposition

Fees: \$2,333,251.50; Hours: 1,925.9

37. In general, White & Case advised the Committee with respect to value-maximizing transactions involving the Debtors' assets, including: (i) the Debtors' equity interest in GK8 Ltd.; (ii) the Debtors' bitcoin mining operations; and (iii) various minority investments in other businesses.

38. White & Case participated in the bidding process with respect to the sale of GK8 and negotiated with the Debtors to ensure that the process encouraged competition and got the best price possible under the circumstance. White & Case appeared at the sale hearing on December 8, 2022, and further supported the final approval of the sale of GK8 by a brief filed December 12, 2022 [Docket No. 1674]. The sale was later approved by the Court on December 13, 2022 and closed on February 23, 2023.

39. White & Case also monitored the ongoing bidding processes for certain of the Debtors' other non-core assets, participated in discussions and diligence with bidders over the terms of their bids, and negotiated transaction documents with bidders, the Debtors, and their respective counsel. Those sales included the Debtors' interest in the Osprey Bitcoin Trust and its portfolio of alternative cryptocurrency coins ("**Alt Coins**"). Finally, White & Case conducted diligence and worked with the Debtors to determine the best way to address an issue that was raised by many account holders, regarding the airdrop of Flare Tokens that the Debtors were entitled to.

¹³ A similar summary was provided in connection with each of the First, Second and Third Interim Applications. This Application does not provide a separate summary with respect to the Fourth Interim Period.

40. White & Case also closely monitored the litigation and attempted arbitration with StakeHound, SA, and was active in the efforts to resolve that litigation. White & Case participated and informed the Committee during the mediation before Judge Wiles, advocated the Committee's positions during that mediation, and undertook substantial efforts to negotiate and document the settlement with StakeHound. This settlement resulted in over \$100 million in liquid and marketable cryptocurrency being returned to the Debtors' estates at the end of 2023 to fund distributions under the Plan, without the requirement for further litigation against StakeHound.

41. During the Fourth Interim Period, White & Case corresponded with and attended telephone conferences with the Committee and other certain parties regarding: the Osprey BTC sale (described above), the Jason Stone litigation and the proposed sale of a significant NFT held by Mr. Stone that was purchased with Celsius funds, the issues regarding the Debtors' defaulted loan to Equities First Holdings, LLC, the sale of the Debtors' Alt Coins, and the proposed settlement and disposition of the Debtors' interest in a SAFE note from Rhodium Enterprises, which proposal was later withdrawn due to issues regarding the transaction Rhodium had proposed.

B02. Automatic Stay Issues
Fees: \$126,001.50; Hours: 114.8

42. White & Case advised the Committee with respect to numerous motions by creditors and a former employee seeking relief from the automatic stay. Early in these cases, White & Case filed an objection to a stay relief motion filed by account holder Daniel Frishberg, which, if granted, would have opened a race to the courthouse and depleted the value of the Debtors' estates to the detriment of those creditors who elected not to act [Docket No. 620]. The Court sustained White & Case's objection and denied Mr. Frishberg's stay relief motion [Docket No. 695]. White & Case monitored and responded to similar requests for relief from the stay

throughout these cases, largely deferring to the Debtors once law of the case had been established. In addition, White & Case negotiated a stipulation with the former employee and the Debtors that resulted in a consensual resolution of a relief from stay motion and the former employee's agreement only to seek recovery from insurance proceeds, a stipulation that the Court approved [Docket No. 1246].¹⁴ That employee had sought relief from an English court, which could have caused significant issues to the Debtors' restructuring.

43. During the Fourth Interim Period, White & Case devoted minimal time to automatic stay issues, primarily revolving around the stay relief motion regarding Mawson Infrastructure, several automatic stay motions filed by account holders, drafting the omnibus response to those account holder motions, and responding to a motion filed by the Three Arrows debtor seeking relief from the stay to preserve their right to set off.

B03. Avoidance Actions
Fees: \$570,152.50; Hours: 535.5

44. White & Case analyzed potential avoidance claims against: insiders who withdrew amounts and profited from the manipulation of the CEL Token, customers who withdrew amounts from the Celsius platform, and other third parties. Pursuant to the Bankruptcy Code, that investigation required a detailed analysis of potential defenses to such avoidance actions. *See* 11 U.S.C. 547(b). White & Case advised the Committee in developing a strategy to preserve the value of such claims which at the time totaled in the billions of dollars and a global settlement offer to all account holders who were not Excluded Parties under the Plan. White & Case also drafted and filed an objection to an account holder's motion to immediately compel the prosecution of insider clawback claims [Docket No. 1212].

¹⁴ The insurance company later required a small cash payment by the Debtors to consummate the settlement. White & Case performed diligence with respect to that payment and the potential costs of litigation to advise the Committee with respect to the change in settlement terms.

45. White & Case encouraged the Debtors' conflicts counsel, Akin Gump, to seek relief in the Voyager case for Celsius to assert a potentially significant avoidance action claim, including by drafting a standing motion on behalf of the Committee to preserve the estate's rights if necessary. Time billed to this project category also includes time spent by White & Case investigating and drafting its complaint against former officers and directors of the Debtors, asserting avoidance actions. Time for that matter has also been recorded in the Discovery (B12) and Investigations (B19) and, ultimately, entered into a stipulation on behalf of the Committee with the Debtors to preserve those causes of action for prosecution by a post-Effective Date fiduciary for creditors [Docket No. 2201]. A junior White & Case associate also telephonically attended the June 15, 2023 hearing on the FTX preference claim in the Genesis bankruptcy which could have been precedential for how preference actions are handled in cryptocurrency bankruptcy cases. The preference actions between the FTX and Genesis estates were subsequently resolved by settlement.

46. During the Fourth Interim Period, White & Case devoted minimal time to researching case law related to avoidance actions and the FTX preference claim in the Genesis bankruptcy. White & Case conducted analysis on the strength of equitable subordination claims against Hanoch "Nuke" Goldstein, who had requested that the Committee consider a settlement offer prior to the prosecution of equitable subordination claims at the confirmation hearing. That evaluation required assessing the strength of avoidance actions against Mr. Goldstein.

B04. Bitcoin Mining, Crypto Matters, and Business Operations
Fees: \$3,470,262.50; Hours: 2,627.1

47. White & Case advised the Committee with respect to cryptocurrency security and best practices, the nature and legal treatment of crypto assets, the Debtors' mining operations and

management, business operations, data protection, and hosting.¹⁵ Those efforts included, at the outset of these Chapter 11 Cases, negotiating and documenting an innovative stipulation governing the security of the Debtors' cryptocurrency and digital assets [Docket No. 813], which the Court approved [Docket No. 969]. At the outset of these cases, White & Case also advised the Committee with respect to the Debtors' motion to sell mined bitcoin, including preparing and filing an objection to same, which White & Case ultimately resolved its objection through negotiations with the Debtors [Docket No. 428].

48. White & Case spent significant time advising the Committee with respect to the Debtors' bitcoin mining operations. During these Chapter 11 Cases, the Debtors bitcoin mining operations were in a near constant state of flux due to the insolvency, default, or failure to perform or uphold contractual terms by several of the Debtors' counterparties that hosted a significant amount of the Debtors' mining rigs. White & Case advised the Committee on the restructuring of the Debtors' bitcoin mining business during these Chapter 11 Cases, which included new hosting relationships, the completion of construction on the Debtors' four Midland, TX sites, and the development of a vertically integrated business plan to avoid similar disruptions from counterparties in the future. White & Case operated through a sub-committee specifically focused on the Debtors' bitcoin mining operations, which reported to the full Committee. White & Case's advice included: (i) analyzing the terms of key contracts; (ii) evaluating the Debtors' strategy to manage counterparty relationships and exposure; (iii) working collaboratively with the Debtors to develop a new vertically integrated business plan; (iv) conducting diligence and negotiating potential transactions involving the bitcoin mining business and its assets; (v) reviewing and negotiating a potential settlement with Core Scientific, which resulted in the purchase of the

¹⁵ White & Case also devoted substantial time to the StakeHound adversary proceeding and its related matters, which was split among several different project categories.

Cedarvale site (one of the proposed cornerstones of MiningCo's go-forward business), averting costly litigation in two bankruptcy courts; and (vi) taking other steps to maximize the value of the bitcoin mining business.¹⁶ As part of those efforts, one White & Case partner, along with certain of the Committee members and the Committee's other retained professionals, conducted site visits to the Debtors' bitcoin mining facilities in Texas and potential sites offered by bidders at the auction to perform diligence and evaluate those operations. The bitcoin mining business later formed the core of the Debtors' plan of reorganization.

49. During the Fourth Interim Period, White & Case dedicated substantial time to advising the Committee on various matters related to the Debtors' bitcoin mining operations, including: evaluating a proposal from Mawson Infrastructure regarding the appointment of a Chief Restructuring Officer for that entity in connection with litigation brought by the Debtors, reviewing proposals from one of the Debtors' significant counterparties for energy services at an undeveloped mining site, and other negotiations with energy counterparties. White & Case also led the negotiation of the corporate documents implementing the Plan, including the management agreements with Fahrenheit and US Bitcoin, the Cedarvale Interim Services Agreement, and the evaluation of bids to manage the Debtors' mining assets. White & Case also presented to the prospective NewCo Board members regarding the evolution and current status of the Debtors' mining business.

B05. Case Administration
Fees: \$1,633,704.00; Hours: 1,860.9

50. The efficient management of these cases required substantial attention due to, among other things, the size, complexity of both the business, legal, and regulatory issues, number

¹⁶ White & Case also advised the Committee with respect to the relief requested with respect to the Debtors' stablecoin motion and advised the Committee with respect to the report prepared by the privacy ombudsman.

of counterparties, amount of litigation and number of filings on the Court docket, and simultaneous prosecution of significantly different workstreams. As part of this project category, White & Case professionals and paraprofessionals participated in: (i) efficient conference calls with the White & Case team to delegate tasks, ensure that coordination and that attorneys tasked with responding to motions or diligencing transactions were aware of the material facts and progress of the cases to create and execute a single case strategy; (ii) conference calls with the other Committee advisors to discuss and coordinate work product, including materials for the weekly Committee meetings; (iii) monitoring information produced by the Debtors and other third parties to ensure access to complete information and the availability and accessibility of that information for all team members; (iv) preparing and filing papers on the court docket and arranging for the service of the same; and (v) attending to internal file management, including updating the case calendar, reviewing relevant critical dates, organizing court filings and transcripts, preparing hearing binders, and monitoring work in progress by the White & Case and broader Committee advisor team. White & Case also prepared and filed a 2019 statement, and later an amended statement, on behalf of the Committee's members [Docket No. 909, 3733].¹⁷

B06. Case Strategy

Fees: \$1,566,939.50; Hours: 1,281.2

51. These Chapter 11 Cases were exceptionally complex, requiring significant attention by high level personnel across the Committee's and the Debtors' professionals to develop and execute a coordinated strategy to maximize the value for unsecured creditors in dynamic circumstances. In the first half of the cases, these efforts primarily focused on the strategy to adjudicate the rights of account holders who transferred assets to participate in the Earn, Custody and Withhold programs and the impact of bankruptcy law on rights, develop and execute a strategy

¹⁷ Work on the 2019 statements was also billed under Code B08.

to address the issues raised by the preferred equity holders and the migration of the Debtors' customer facing business from Celsius Network Limited (UK) ("CNL") to Celsius Network LLC (US) ("LLC"), and developing a competitive bidding process for the Debtors assets. Later, these efforts focused on developing and improving those bids at the auction, coordinating regulatory outreach with the Debtors, building constituent support through negotiation and mediation, and a developing a strategy to drive these cases to confirmation and conclusion.

52. White & Case professionals communicated to discuss and develop the Committee's overall strategy, which took place: (i) internally with other White & Case professionals, (ii) with one or more representatives from some or all of the Committee's other professional advisors, (iii) the Committee members, and (iv) with one or more representatives from some or all of the Debtor's professionals and the Debtors to ensure alignment on the overall progress of the Chapter 11 Cases. Generally, White & Case worked to develop a strategy that would leverage competitive tension and push the Debtors to a resolution for these cases that maximized value returned to account holders and unsecured creditors in these Chapter 11 Cases. Without a comprehensive strategy directed by the Committee members, these cases had the potential to languish in Chapter 11 to the detriment of unsecured creditors, who are the true economic stakeholders effected by any further delay.

B07. Claims Administration and Objections
Fees: \$710,692.50; Hours: 608.0

53. White & Case advised the Committee and conferred with the Debtors with respect to the Debtors' bar date motion and proposed bar date noticing program and filed a statement by the Committee concerning the same [Docket No. 1332]. White & Case advised the Committee and conferred with the Debtors with respect to the amended bar date and the claim filing process.

White & Case conducted research on preferential transfers, intercompany claims, potential cryptocurrency claims, and administrative expense claims.

54. Early in these Chapter 11 Cases, White & Case performed research on the valuation of claims against a chapter 11 debtor based on cryptocurrency. The work was included in a statement that White & Case drafted and filed a statement on behalf of the Committee concerning the Series B Preferred Equity Holders' motion to amend the Debtors' schedules of assets and liabilities and statements of financial affairs to dollarize claims [Docket No. 1303]. White & Case also drafted a motion to dismiss the preferred equity class claim appeal, which was filed on May 30, 2023.

55. Work in this category also included White & Case's strategy to respond to the Court's ruling that account holders only had contract claims against Celsius Network LLC (the "**Customer Claims Ruling**"). Specifically, White & Case conducted research regarding avoidance actions, intercompany claims, potential other claims between and the substantive consolidation of CNL and LLC. Those efforts resulted in the filing of a motion to estimate intercompany claims between the two entities filed on April 4, 2023 [Docket No. 2369], and a complaint to avoid certain transfers between the same entities, the preparation of an estimation motion with respect to certain of these claims, and a motion to substantively consolidate the estates of CNL and LLC [Docket No. 2565].

56. White & Case also conducted research regarding waivers of consequential damages.

57. The Debtors initially pursued bellwether claims objections in an attempt to set precedent with respect to claims for fraud and other non-contract claims. Committee counsel participated extensively in the discussions regarding those asserted objections, including helping

the *pro se* litigants negotiate a proposed litigation schedule. That experience demonstrated the collective action problem presented by account holders asserting fraud claims on an individual basis and the issues and costs that would be incurred adjudicating those claims on an individual basis.

58. Ultimately, White & Case drafted, filed, and successfully prosecuted a motion requesting Court authorization to file a class proof of claim. Once that motion was granted, White & Case drafted the class claim and accompanying certification motion, which were filed on April 29, 2023 [Docket No. 2556] and May 17, 2023 [Docket No. 2670], respectively. White & Case's efforts regarding the class claim included, among other things: documenting the pervasive misrepresentations and fraud committed by Celsius, interviewing potential class claimants, including drafting the conflicts waiver and joint interest privilege agreement for class claimants, assisting those class claimants in drafting their declarations in support of the class claim, developing a timeline and strategy to prosecute the class certification motion in connection with confirmation.

59. As of the final bar date, creditors had filed more than 30,000 claims totaling over \$78 billion against the Debtors. Unless those claims were resolved prior to the Effective Date, the Debtors would be required to hold back a significant amount of cryptocurrency and stock that otherwise could have been distributed on the Effective Date to account for creditors holding disputed claims that may be determined to be valid. To ensure the fair and equitable treatment of all account holders and that those account holders receive as much value as possible on the Effective Date of the Plan, the Committee agreed to settle its class claim with the Debtors in exchange for a 5% increase to the scheduled amount of all Account Holder Claims (other than Custody Claims). That settlement was not done in a vacuum, but at a mediation before Judge

Wiles, where it was agreed to by the Earn and Borrow ad hoc groups. The settlement was an essential part of the resolution of the intercreditor disputes between Borrow and Earn holders, the confirmation of the Plan, and the efficient distribution of billions in value to unsecured creditors.

60. The settlement of the class claim did not resolve all claims against the Debtors. To the extent that creditors did not wish to participate in the class claim settlement or the Debtors have claims, such as potential avoidance actions, against those creditors, those disputes will have to be resolved by the Litigation Administrator after the Effective Date. White & Case drafted and negotiated alternative dispute procedures that will provide a mechanism for creditors and the Debtors' estates to resolve those issues after the Effective Date in an efficient matter.

61. White & Case advised the Committee on several issues concerning administrative claims against the estate, including assessing the claims of cooperating employees and witnesses of the Debtors, drafting responses and objections to the payment of certain of their fees, and negotiating procedures for the Debtors and Committee to consider and pay those requests, subject to Court supervision and the ability of all parties in interest to object.

62. Finally, White & Case took the lead in responding to the claims from CEL Token holders that they were entitled to claims based on the prepetition trading price of CEL Token. That effort required significant research into securities law, including developments that occurred during these cases. *See, e.g. SEC v. Ripple Labs, Inc.*, 2023 U.S. Dist. LEXIS 120486 (S.D.N.Y. July 13, 2023). White & Case's efforts to that effect resulted in *The Official Committee of Unsecured Creditors' Omnibus Objection to Motions for Entry of an Order to Dollarize Non-Insider CEL Token Claims at the Petition Date Price of \$0.81565* [Docket No. 2840], which set forth the Committee's position on the legal issues with respect to CEL Token, provided a potential

opportunity to settle with CEL Token holders, and framed the potential issues to be heard at the confirmation hearing with respect to CEL Token.

63. During the Fourth Interim Period, White & Case finalized and filed the *Notice of Status Conference Regarding Bar Date and Class Certification Motion* [Docket No. 3032] which was brought before the Court and resulted in the closing of the bar date prior to confirmation. White & Case devoted minimal time to the analysis of claims administration issues and objections, including an efficient negotiation of the alternative dispute resolution procedures and conducting legal research in response to similar issues.

B08. Committee Meetings / Communications
Fees: \$3,716,835.00; Hours: 3,128.7

64. The Committee in this case was unlike most other large chapter 11 cases in that it was made up of individuals that had no prior bankruptcy experience and were not compensated by their employer for the time spent on Committee matters. Committee matters were also under a significant amount of scrutiny from the other account holder creditors in these cases. White & Case made it a priority to ensure that the Committee members were aware of all material facts concerning these Chapter 11 Cases and up to date on legal and financial analysis with respect to those facts. Those communications were primarily done through email updates and weekly Committee meetings. During the auction, the Committee met nearly daily to discuss updates and make determinations on how to proceed. During the Chapter 11 Cases, White & Case also arranged for shorter weekly calls in the evening for those members that could not join the regularly scheduled weekly meeting on a particular week due to other commitments and also communicated with those members individually to make sure they were up to date. Those shorter update calls were only attended by a limited group of attorneys (most often one partner and one junior associate). White & Case also communicated with Committee members individually to make sure

they were up to date and informed. The Committee formed a subcommittee to focus on the Debtors' Bitcoin mining business that also held weekly calls with a smaller group on that specific topic and would brief the entire Committee on major issues at the weekly meeting.

65. Committee members as fiduciaries requested and required direct communication with the parties in these Chapter 11 Cases to fulfill their duties and White & Case was extremely mindful not to have messages from bidders, creditors, and other third parties filtered to Committee members through counsel. The Committee co-chairs had weekly management-level meetings with the Debtors to discuss important business issues. Before, during, and after the auction White & Case organized and participated in meetings directly between the bidders and the Committee members so that they could interview prospective management teams, hear those parties' understandings and ideas regarding the complicated issues and transactions on the table, and determine for themselves the best path forward. White & Case would follow up with the Committee after certain of those meetings to provide its perspective on the legal issues raised by each of the bidders and their proposed structures.

66. As of the confirmation hearing, White & Case has prepared for and led over 120 official meetings of the Committee (not including meetings of the mining subcommittee, which met an additional one to two times per week or the smaller update calls described above), including 19 meetings in connection with the auction process. White & Case led each of the Committee meetings and spent significant time setting the agenda for meetings and preparing materials for those meetings. It was necessary for several attorneys to attend each meeting so that specialists could provide advice on the different areas of law at issue. Specialists were only invited to specific meetings as required to discuss their areas of expertise And, when possible, specialists would only attend the portion of the meeting applicable to their specific issues. The core team of White &

Case restructuring and financial technology associates attended the meetings when needed to ensure they were informed, coordinated, and to address specific issues they were working on in connection with the Chapter 11 Cases. Junior associates who attended the meetings were tasked with keeping the official meeting minutes, which were typically reviewed by one partner prior to being distributed to the Committee members for review, comment, and approval.

B09. Communications with Account Holders

Fees: \$1,008,222.00; Hours: 1,014.5

67. These Chapter 11 Cases were exceptionally unusual due to the lack of any funded debt group and the hundreds of thousands of account holders who were general unsecured creditors of the Debtors. White & Case endeavored to ensure that the Committee communicated with account holders during these cases. White & Case operated an email address for creditors to ask questions, which was hosted by its claims and information agent to minimize cost and included an escalation mechanism to ensure that critical requests were elevated to attorneys to answer in an appropriate manner. White & Case hosted town halls on X (f/k/a Twitter), including around important events such as the Customer Claims Ruling and Plan sponsorship auction. White & Case drafted several FAQs and tutorials for account holders, including on filing proofs of claims, the Customer Claims Ruling, and the Account Holder Ballot and the various elections available to creditors under the Plan. Overall, White & Case found written material such as FAQs and direct responses to email inquiries to be a more effective way to provide information to its constituents than cold questions from those that could tune into a live X town hall event. Accordingly, it adjusted its communications strategy as the cases progressed. White & Case also leveraged the various ad hoc groups of creditors, and their counsel, to collect questions and provide thorough responses to relay to the groups. White & Case billed time for participating in X town hall events; however, based on its review of its time records, White & Case does not believe it billed any time

(other than in connection with discovery related to confirmation) for time spent reviewing X (f/k/a Twitter) or other channels to identify important issues for account holders.

68. Recently, White & Case has worked with the Debtors to compile and answer creditor questions regarding distributions and the Effective Date through a single FAQ posted by the Debtors to avoid confusion and duplication of efforts. White & Case has contributed meaningfully to those publications by making sure important questions from its constituents are included and answered in a manner that provides them with the information that they require.

69. White & Case tried to answer every direct email inquiry from account holders and listen to all information provided by account holders, including the various corner cases and different circumstances of individual creditors. White & Case collected emails and public comments and presented those to the Committee so that they were aware of the discussions and opinions of unsecured creditors. White & Case worked with the various ad hoc groups to understand the issues of their members and attempt to often find creative solutions to individual creditors' issues.

B10. Corporate / Securities Issues
Fees: \$4,010,861.00; Hours: 3,124.3

70. White & Case advised the Committee with respect to corporate, securities, and other regulatory law issues as applied to the Debtors and the Debtors' proposed restructuring. This included extensive research, due diligence, and analysis on important issues, including (1) the distribution of equity in the reorganized entity, (2) state and federal regulations applicable to cryptocurrency, money transmission, banking, and lending regulations, (3) significant analysis of the Investment Company Act and its application to the reorganized entity, (4) the preparation and filing of the Form 10 and requests for regulatory relief from the U.S. Securities and Exchange Commission with respect to certain financial statement requirements, (5) the issuance of securities

under section 1145, (6) whether certain tokens are securities and the application of securities laws to those tokens, and (7) claims and causes of action for violating securities laws. White & Case coordinated with the Debtors' professionals regarding the same and generally deferred to the Debtors' professionals to directly communicate with the SEC to avoid a duplication of efforts. After noting an apparent lack of progress, a securities and financial restructuring partner from White & Case began to join calls with the SEC due to the critical nature of the issue. White & Case also arranged calls with state regulators and helped to ensure all state regulators were apprised of the progress of the Chapter 11 Cases.

71. White & Case also provided a presentation on the CEL Token and Debtors actions with respect to the CEL Token to several government agencies. The development of the Plan and evaluation of the bids submitted at the auction required consideration of many securities laws and many conversations with the Committee regarding securities law considerations. The lack of clarity in regulations regarding cryptocurrency required White & Case to provide the Committee with advice regarding the risk of various restructuring options. Particular consideration was also taken in connection with the loan settlement that was developed prior to the auction and the treatment of the Retail Borrow claims contained in the confirmed Plan.

72. The Committee, through White & Case also opposed the formation of an official equity committee, which would have cost the estate millions (the preferred equity holders allocated \$23 million to their attorney fees in connection with the settlement approved by the Court). [Docket No. 1048].

73. White & Case investigated matters related to the liquidation of many Retail Borrow customers prior to the Petition Date and whether those liquidations violated laws such that the customers would have superior or additional claims against the Debtors.

74. White & Case also coordinated the Committee's process to select the board for NewCo (as defined in the Plan), which began in the spring of 2023. The Committee's overall goal was to select a NewCo board whose members would be a significant counterweight to the outside managers of NewCo, but also have the expertise and credibility to work with those managers to build a successful business, without taking unnecessary or disproportionate risk with creditors' assets. The Committee ran an open process to identify potential NewCo board members, which was described in detail at the confirmation hearing.

75. During the Fourth Interim Period, White & Case analyzed specific securities issues related to the Debtors' staking business. White & Case also led the negotiation and documentation of the corporate and securities agreements with respect to the NewCo and MiningCo transaction. White & Case has spent significant time addressing issues relating to the distribution of cryptocurrency and equity to creditors worldwide. White & Case has been working with the Debtors to develop public company policies and procedures that are intended to protect the rights of creditors who will become shareholders of MiningCo. Finally, White & Case has been working with the Debtors on the repayment and refinancing of its retail loans. Since the Debtors are primarily in charge of distributions, White & Case has shared advice when appropriate under common interest and avoided duplication where possible.

B11. Customer Issues
Fees: \$2,983,336.00; Hours: 2,631.4

76. White & Case advised the Committee with respect to issues pertaining to customers' claims against the Debtors and potential recoveries from the Debtors' estates. At the outset of these cases, White & Case supported the Debtors' efforts to seal customer information from being publicly disclosed, filed joinders in support of that request, and supplied expert testimony in connection thereto [Docket No. 399, 785].

77. White & Case participated extensively in the determination of whether Earn assets were property of the Debtors' estates. White & Case's efforts included analyzing the Debtors' Terms of Use, how those documents changed over time, and research and analysis of the legal issues regarding the different services offered by the Debtors (including the Custody, Earn, and Borrow programs), and the different property rights implicated by those services. White & Case drafted an extensive memorandum for the Committee members addressing the various issues related to the ownership of cryptocurrency, potential arguments related to other property and equitable rights that could be asserted by account holders, and the treatment of the various competing claims for the Debtors' cryptocurrency assets. White & Case negotiated with the Debtors to frame the issues for litigation concerning whether the Debtors or their account holders own the cryptocurrency transferred in connection with the Earn program, including the ability for creditors to participate *pro se* in a coordinated discovery process. *See, e.g.*, Docket Nos. 1324, 1326, 1327, 1328, 1345, 1388, 1389, 1406, 1418, & 1186. After establishing the coordinated schedule, White & Case participated in substantial discovery efforts concerning those issues, solicited input from account holders on the facts necessary to resolve that question, and met with account holders, government officials, and regulators regarding their views on the issue. White & Case collected written deposition questions and submitted those to the Debtors. White & Case briefed the issue and had the Debtors provide additional disclosure as to how account holders accepted the Terms of Use. [Docket No. 1502]. White & Case appeared before the Court to argue its position on the issue.

78. White & Case participated extensively in the negotiation of the Custody Settlement, which allowed participating creditors the ability to receive a distribution in kind and a partial

distribution prior to the Effective Date of the Plan, both important points to Custody account holders.

79. White & Case analyzed and responded to various motions by account holders appearing *pro se* to establish a priority for themselves or a secured claim against the Debtors or to seek relief from the automatic stay. *See, e.g. Omnibus Objection to Motion / Omnibus Objection of the Official Committee of Unsecured Creditors to (I) Motion to Consider USDC Investors as Secured Creditors, (II) Motion to Consider Stablecoin Creditors as Secured Creditors, and (III) Motion to Consider Tethergold (XAUT) Creditors as Secured Creditors* [Docket No. 1185]. White & Case also responded to the requests of creditors to address the legal status of other cryptocurrency assets, including the Flare token airdrop which was raised by many account holders. The Court approved crediting the Debtors with the Flare tokens by order on January 24, 2023 [Docket No. 1931].

80. White & Case also did extensive analysis into the Debtors' Borrow program, the rights of creditors with loans on account of the Debtors' Borrow program, and many tax and other issues that were specific to those Borrowers. White & Case provided that analysis as part of settlement discussions with the Ad Hoc Borrower Group and to all creditors that participated in the mediation, through its confidential mediation statement. White & Case attempted on numerous occasions to try to find creative solutions to solve the complicated value, regulatory, and tax problems posed by the Debtors' retail lending program. Those efforts included leading the development of a proposal (and documenting that proposal in a detailed term sheet) to extend the retail loans that was negotiated at length with, but never accepted by, the Ad Hoc Borrower Group. That settlement construct was ultimately removed during the plan sponsorship auction.

81. White & Case also analyzed the Debtors' motion to return customers' postpetition transfers to the Debtors.

82. Finally, White & Case spent substantial time researching and analyzing potential preference claims and the application of potential defenses of account holders to those preference claims. White & Case communicated the Committee's decision on how to settle preference claims with respect to the vast majority of account holders in the *Statement of the Official Committee of Unsecured Creditors Regarding the Debtors' Exclusive Periods* [Docket No. 2159], filed March 1, 2023.

B12. Discovery

Fees: \$3,777,138.00; Hours: 4,526.7

83. White & Case conducted a thorough investigation of the Debtors' assets, liabilities, and prepetition conduct. That investigation will now be used for the Litigation Administrator to bring claims against the Excluded Parties and other entities. This work included preparing and serving numerous discovery requests on the Debtors, Mr. Alex Mashinsky, and other parties that may be targets of litigation or possess information and documents regarding the estates' potentially valuable claims and causes of action. White & Case received over 1.5 million documents from the Debtors and counterparties. White & Case efficiently reviewed those document productions as needed to develop the Committee's litigation positions and potential claims and causes of action. White & Case used technology to streamline its review and efficiently analyze the vast volumes of documents produced. White & Case also engaged in extensive efforts to obtain the requested information and documents, a process that required significant interaction with Kirkland & Ellis LLP and Latham & Watkins LLP, counsel to the Debtors, as well as counsel to other parties. White & Case conducted research to ensure that its efforts to obtain information from individuals located in foreign jurisdictions, including the State of Israel, were successful. Finally, White & Case

litigation staff performed various technical tasks related to the processing of discovery documents and other materials.

84. White & Case led many of the interviews with previous employees of the Debtors. White & Case worked cooperatively with the Examiner to avoid the duplication of work. The Examiner and the Committee conducted many 4-hour interviews where the party who initially requested the interview, oftentimes the Examiner, first interviewed the witness for 2 hours, and the other counsel took the second two hours. The Committee deferred to the Examiner on many parts of its investigation to avoid duplication and best use the Examiner's report to substantiate future claims and litigation positions.

85. White & Case's discovery effort led to many important discoveries in the investigation of Celsius. Those efforts ultimately resulted in the filing of a complaint that brought claims against Mr. Mashinsky and the Debtors' other prepetition officers and directors. [Docket Nos. 2054, 2349].

86. White & Case also conducted significant discovery with respect to the dispute with the Series B Preferred Equity Holders dispute concerning which entities unsecured creditors may assert contractual claims against under the Terms of Use. White & Case worked with financial experts at M3 to investigate the facts relating to each of these claims and provided M3 with the information needed for it to conduct its analysis with respect to the Debtors' financial affairs. White & Case prepared for a hearing on substantive consolidation, estimation, and fraudulent transfer issues by reviewing documents and preparing for depositions of key fact witnesses. White & Case prepared the Committee's expert witnesses for their testimony in connection with those matters as well. Ultimately that work led to the successful settlement of the Preferred Equity Holders' entitlement to the Debtors' estate.

87. Prior to the confirmation hearing, White & Case continued to investigate certain insiders and develop a case against those insiders to equitably subordinate their claims. Ultimately, the Debtors and the Committee agreed to the U.S. Department of Justice's request to stay the equitable subordination pleadings. White & Case immediately suspended discovery when that decision was made. White & Case participated in discovery with respect to the confirmation hearing, careful to cooperate with and not duplicate the work of the Debtors. White & Case took the lead on discovery issues related to CEL Token and the Committee's board selection process. White & Case also helped to prepare its expert witness Max Galka to testify as to issues regarding the CEL Token, including the Debtors' prepetition manipulation of the value of the token.

B13. Employee Issues

Fees: \$464,751.00; Hours: 406.6

88. At the outset of these cases, White & Case advised the Committee on its opposition to the Debtors' motion to retain their former chief financial officer as a highly paid consultant [Docket No. 191]. As a result of the Committee's opposition, the Debtors agreed to voluntarily withdraw that motion [Docket No. 379]. White & Case advised the Committee with respect to the Debtors' first day wages motion, including filing an objection thereto that was consensually resolved [Docket No. 402].

89. White & Case also advised the Committee with respect to the resignation of Mr. Alex Mashinsky, Mr. S. Daniel Leon, and Mr. Roni Cohen-Pavon, and certain employment issues raised thereby. White & Case prepared and filed a statement on behalf of the Committee regarding the resignation of Messrs. Mashinsky and Leon. [Docket No. 903].

90. White & Case advised the Committee with respect to the Debtors' proposed program to retain certain key non-insider employees, conducted an analysis of the proposed program, investigated prepetition transfers by certain proposed participants, assisted the

Committee's financial advisor, M3, in the negotiation of those programs, and drafted and filed a statement by the Committee in support of the program as revised to reflect the Committee's input. [Docket No. 1187].

91. White & Case analyzed Celsius's KEIP issues and the Debtors' proposed metrics under what ultimately became the EIP that is included in the Plan. White & Case also spent time researching precedent related to the *Debtors' Motion Seeking Entry of an Order (I) Authorizing the Debtors to Enter into Witness Cooperation Agreements with Certain Current and Former Employees, (II) Authorizing Reimbursement of Past and Future Out-Of-Pocket Expenses of Cooperating Witnesses, Including Attorney's Fees and (II) Granting Related Relief* [Docket No. 2147], filed an objection that motion [Docket No. 2227]. As a result of that research, White & Case developed and negotiated procedures through which the Debtors could propose current and former employees whose fees and expenses it sought to reimburse, with all parties' ability to object preserved.

92. During the Fourth Interim Period, White & Case investigated parties that the Debtors' intended to release under the Plan, certain settlement agreements with employees, and discovery with respect to each of those issues. White & Case devoted additional time to analyzing cooperating witness issues and other employee requests.

B14. Executory Contracts / Unexpired Leases
Fees: \$33,140.00; Hours: 35.0

93. White & Case spent relatively limited time on the assumption and rejection of various executory contracts and unexpired leases. Its efforts were primarily aimed to ensure such actions were in the best interests of the estates, account holders, and unsecured creditors. White & Case also reviewed the assumption and rejection procedures in the Plan and analyzed contract revisions and reviewed rejection notices.

B15. Financing Matters
Fees: \$102,361.00; Hours: 67.0

94. White & Case spent limited time analyzing and advising the Committee with respect to the Debtors' early attempts to identify potential debtor-in-possession financing options. Analysis of liquidity issues, cash forecasts, cash management issues, and coin reports was primarily conducted by the Committee's financial advisors. White & Case later advised the Committee on financing matters related to the bid and auction process, including addressing staking services, the future business plan, and tax structuring issues.

B16. First Day Pleadings
Fees: \$347,703.00; Hours: 321.8

95. White & Case advised the Committee with respect to the Debtors' first- and second-day motions and the relief sought. This included revising and commenting on the Debtors' proposed orders for these motions and, where appropriate, drafting and filing objections to the same [Docket Nos. 401, 402, 428, 420, 430]. The subjects of these motions included, but was not limited to, cash management, wages, bitcoin mining, *de minimis* asset sales, reporting obligations, critical vendor payments, preserving net operating loss tax attributes, the retention of ordinary course professionals, Compensation Procedures Order, and the proposed retention of the Debtors' former Chief Financial Officer as a consultant. White & Case consensually resolved the Committee's objections in a manner that preserved the rights of account holders and unsecured creditors while avoiding value-destructive litigation.

B17. Hearings and Court Matters
Fees: \$956,198.00; Hours: 734.0

96. White & Case prepared for, participated in, and led the questioning of Christopher Ferraro at the Debtors' section 341(a) meeting of creditors held on August 19, 2022, and October 13, 2022. Through the Third Interim Period, White & Case prepared for and participated in more

than 26 hearings and status conferences that occurred during the Chapter 11 Cases. White & Case also prepared for and attended hearings in the Core Scientific Chapter 11 Cases regarding Core's rejection of its contracts with the Debtors.

97. During the Fourth Interim Period, White & Case prepared for and attended 16 hearings, including 7 days of confirmation hearings and other omnibus hearings and status conferences.

B18. Insurance Issues
Fees: \$26,816.00; Hours: 26.3

98. White & Case devoted relatively limited time to insurance matters, primarily reviewing and analyzing certain insurance policies and the rights of account holders and unsecured creditors with respect to the same. White & Case also worked on materials related to the directors' and officers' motion for relief from the automatic stay and, cognizant of the Court's prior ruling on a similar issue, filed a limited objection that successfully sought the right to additional information from the insurers [Docket No. 2839].

B19. Lien Review / Investigation
Fees: \$2,615,526.00; Hours: 2,371.0

99. Since its retention, White & Case has pursued a broad investigation of the Debtors and their current and former insiders.¹⁸ The Committee has received over 1.5 million documents as a result of the discovery requests served in these Chapter 11 Cases and discussed this investigation under the discovery category above. Because of the multi-faceted nature of the Committee's investigation, such time has been billed in multiple project categories, including, but not limited to, B12 (Discovery) and B19 (Investigation). The Committee does not repeat the matters covered by the description in B12 (Discovery) here but incorporates it by reference. As

¹⁸ This narrative summary should be read in conjunction with the narrative summary for B12 Discovery.

part of its investigation, White & Case analyzed, among other things: (i) the conduct of the Debtors' insiders (including Mr. Mashinsky and Mr. Leon); (ii) the Debtors' transactions with its insiders and their affiliates; (iii) the Debtors' decision to implement the "Pause"; (iv) the Debtors' prepetition investments; (v) the Debtors' financial data; (vi) the Debtors' interactions with, and representations to, account holders; (vii) the Debtors' promotion of the CEL token and transactions with respect to the CEL Token; (viii) the Debtors' blockchain activity; (ix) withdrawals from the Debtors' platform; (x) transfers to and from wallets associated with insiders of the Debtors; and (xi) the Debtors' potential claims against contract counterparties.

100. As part of this project category, White & Case also advised the Committee with respect to the Debtors' proposed settlement of estate claims against third parties, including Prime Trust LLC, StakeHound, and Jason Stone. White & Case participated in the Debtors' negotiations of settlement with those parties, without duplicating the Debtors' efforts, and successfully sought modifications to the settlement terms to protect the rights of account holders. This project category also included some time incurred by White & Case attorneys to prepare briefing and a declaration with respect to the dispute with the preferred equity holders regarding customer claims, which papers were filed on December 28, 2022. [Docket Nos. 1797, 1798]. During the Fourth Interim Period, White & Case conducted factual research to facilitate attempts to settle with insiders regarding claims that were brought by the Committee in its Complaint and the equitable subordination proposed under the Plan. As described above, White & Case also investigated the current employees that stayed with the Debtors throughout the Chapter 11 Cases and who the Debtors proposed to release under the Plan, to ensure that the proposed releases were proper and narrowly tailored to employees that did not engage in inequitable conduct.

B20. Nonworking Travel Time Billed
Fees: \$48,368.00; Hours: 30.5

101. White & Case billed minimal nonworking travel time, primarily for attorneys to travel to New York to attend hearings and the confirmation hearing. When possible, White & Case aimed to minimize the amount of any non-working time billed to this matter by working in transit where possible and wrote off a significant amount of this time. The amounts presented for review and the request for payment in the Application reflect both a reduction of one half the charges for travel time, consistent with the Fee Guidelines, and further reductions thereafter in White & Case's billing judgment.

B21. Plan / Disclosure Statement
Fees: \$7,582,522.00; Hours: 5,753.2

102. White & Case analyzed potential structures and terms for the Debtors' plan of reorganization, analyzed proposals from certain potential plan sponsors, and advised the Committee with respect to such plan structures and proposals. White & Case also analyzed the Debtors' first motion to extend their exclusivity periods [Docket Nos. 1317] and formulated recommendations for the Committee's strategy with respect to the same. Ultimately, White & Case negotiated a limited extension of the exclusivity periods with the Debtors and filed a statement explaining the Committee's view on exclusivity and the need for an expeditious resolution of these Chapter 11 Cases [Docket No. 1536]. Finally, when the cases were uncertain and the Debtors were not making sufficient progress prior to the expiration of their first exclusivity period, White & Case began to draft a plan and disclosure statement for filing in the event that exclusivity terminated, and the Committee was permitted to file a plan that maximized value to account holders and unsecured creditors.

103. Thereafter, the Debtors filed a second motion to extend their exclusivity periods [Docket No. 1940]. As of the deadline to object to that motion, the Committee and the Debtors had not agreed on the terms for a confirmable chapter 11 plan or an acceptable exit strategy. Accordingly, on February 8, 2023, White & Case filed the Committee's objection to the further extension of the Debtors' exclusivity periods [Docket No. 2011], requesting that the Court, absent a change in circumstances prior to the hearing on the motion, lift exclusivity to permit solely the Committee to file and prosecute its own liquidating chapter 11 plan. That plan would return liquid digital assets to account holders and create post-effective date trusts or similar entities to monetize the Debtors' illiquid assets for account holders' benefit. White & Case continued drafting such plan and a corresponding disclosure statement for filing in the event that the Court terminated exclusivity. White & Case kept those efforts to a minimum so that it could be ready, if needed, and ceased all efforts on that workstream when it became apparent that it would not be required. White & Case also used many of the concepts in its initial plan in the Plan that was ultimately proposed by the Debtors.

104. By the end of the Second Interim Period, the Committee had reached agreement with the Debtors and NovaWulf regarding the terms of a restructuring transaction to be implemented in a plan of reorganization. White & Case spent significant time analyzing, researching, negotiating, and revising a plan term sheet, a plan sponsor agreement, and settlement term sheets for various disputes in these Chapter 11 Cases, which were attached to the *Debtors' Motion for Entry of an Order (I) Authorizing and Approving Certain Bid Protections for the Proposed Plan Sponsor and (II) Granting Related Relief* [Docket No. 2151], filed the evening of February 28, 2023. And, thereafter, the Committee agreed to an extension of exclusivity [Docket

No. 2159] to allow the parties to finalize the terms of the NovaWulf transaction and to solicit higher and better offers pursuant to the Debtors' and Committee's fiduciary duties.

105. Pursuant to the broad "fiduciary out" under the plan sponsor agreement with NovaWulf, White & Case continued to engage with the Debtors and other bidders with respect to alternative proposals and advised the Committee with respect to the same. White & Case attorneys spent significant time reviewing, analyzing, and commenting on the Debtors' proposed plan of reorganization and participating in internal conferences and conferences with the Debtor's professionals regarding various aspects of the plan. White & Case also prepared and filed on behalf of the Committee a statement with respect to the bid protections for NovaWulf as the proposed plan sponsor [Docket No. 2302].

106. Following the selection of NovaWulf as the stalking horse bidder, two additional qualified bidders submitted bids for the Debtors' assets, Fahrenheit and BRIC. White & Case attorneys participated in an auction, which commenced on April 25, 2023 and featured multiple rounds of bidding over the following month. The auction was unique. White & Case worked with the Committee's other professionals and the Debtors' professionals to assess both quantitative and qualitative factors to determine which team was best qualified and had the best plan for the new company that would return the most value to creditors. On May 24, 2023, the Debtors and the Committee jointly selected the Fahrenheit group as the winning bidder and BRIC as the backup bidder.¹⁹

107. Fahrenheit's winning bid preserved the NewCo structure proposed in the stalking horse bid and unlocked potentially hundreds of millions of dollars of additional value for creditors (e.g., by significantly reducing the fees associated with operating NewCo and by increasing the

¹⁹ See *Notice of Successful Bidder and Backup Bidder* [Docket No. 2713].

consideration that would be invested in, and contributed to, NewCo). It also provided guarantees and other consideration that significantly de-risked the buildout of the Debtors' mining business.

108. Following the conclusion of the auction, White & Case worked with the Debtors' and Fahrenheit's professionals to finalize a plan sponsor agreement and incorporate the terms of Fahrenheit's winning bid into the *Joint Chapter 11 Plan of Reorganization of Celsius Network LLC and Its Debtor Affiliates* [Docket No. 2807] (the "**Plan**"). White & Case attorneys also negotiated a backup plan sponsor agreement with counsel to the Debtors and the BRIC.

109. White & Case then began working with the Debtors' professionals on a related disclosure statement (the "**Disclosure Statement**") and related solicitation materials to be distributed to account holders and other creditors so that they could make an informed vote on the Plan. Specifically, White & Case attorneys spent significant time reviewing, analyzing, and commenting on the Debtors' proposed account holder ballots and Disclosure Statement, participating in internal conferences and conferences with the Debtor's professionals regarding various aspects of the Disclosure Statement.

110. White & Case also spent significant efforts attempting to negotiate a proposed treatment for Borrow claims with the Ad Hoc Group of Borrowers. Prior to the auction, the parties spent over a month discussing a potential settlement; however, they were unable to come to terms with respect to a deal that was acceptable to both sides and had a likelihood of being confirmed. With no deal in place at the beginning of the auction despite protracted negotiations, the Debtors and Committee turned their focus to maximizing value for all creditors. Following the auction, White & Case attorneys worked to develop a revised settlement proposal which was communicated to the Borrow group prior to the filing of the Plan. White & Case proposed a mediation between the Borrow group and a group of active Earn creditors to attempt to bridge the gap. White & Case

then prepared the mediation statement and other materials related to the mediation. That mediation occurred between July 17 and 19, 2023, and was attended by representatives of the Debtors, the Committee, the Ad Hoc Group of Borrowers, the Ad Hoc Group of Earn Account Holders, Ignat Tuganov (a proposed class claimant), and certain *pro se* creditors. The mediation was a success and all parties agreed to a settlement of all existing disputes with respect to the relative entitlements of creditors with Earn and Borrow accounts. Specifically, all holders of Account Holder Claims (other than Custody Claims) that did not opt out of the settlement of the Committee's class action claim will receive a 5% increase to their scheduled claim. Borrowers were also provided the option to pay back all or a portion of their loan and receive an equal amount of either Bitcoin or Ethereum, at their choice—an option that could provide tax benefits to electing Borrowers on that portion of their claim.

111. During the Fourth Interim Period, White & Case analyzed regulatory issues and advised the Committee with respect to the same. White & Case reviewed, analyzed, and commented on the Debtors' proposed Plan, Plan supplements, and Disclosure Statement, alternative dispute resolution procedures and participating in internal conferences and conferences with the Debtor's professionals regarding various aspects of the plan. White & Case also devoted substantial time to the legal research and drafting of the *Brief of the Official Committee of Unsecured Creditors Regarding Legal Issues with respect to the Treatment of CEL Token Under the Debtors' Plan of Reorganization* [Docket No. 3432], which was filed on September 6, 2023, and *The Official Committee of Unsecured Creditors' (I) Joinder to the Debtors' Confirmation Brief and (II) Statement in Support of Confirmation of the Debtors' Joint Chapter 11 Plan of Reorganization* [Docket No. 3605], which was filed on September 27, 2023.

B22. Reports and Schedules Review
Fees: \$73,341.00; Hours: 60.9

112. White & Case analyzed the Debtors' schedules, statements, and other reports with the goal of developing the Committee's potential claims and causes of action and ensuring that the Debtors are appropriately managing their estates during these Chapter 11 Cases. White & Case also communicated with the Committee's other professionals and the Debtors' counsel regarding such schedules, statements, and reports.

B23. Tax Issues
Fees: \$367,720.00; Hours: 244.4

113. The tax issues presented by this case were novel in many respects. In particular, relevant guidance was lacking on the applicable tax treatment of holders' claims on the platform, and the tax consequences of different types of recoveries. White & Case spent considerable time researching, by looking at analogous areas of law, the expected tax consequences for account holders of recoveries under the Plan and applying assumptions as to the tax characteristics of such holders. For example, it was ultimately concluded that holders could take the position that a like-kind for like-kind crypto exchange could be reported in a manner that does not give rise to current tax. This conclusion, which is reflected in the Plan and Disclosure Statement, was critical in alleviating the potential tax burden for certain holders. White & Case also researched, analyzed, and discussed tax issues associated with various potential plans of reorganization and other transactions within these Chapter 11 Cases, including various proposals for the retail borrowers. White & Case spent considerable time reviewing the Plan and Disclosure Statement to ensure that the various conclusions and determinations were properly memorialized. White & Case also coordinated closely with counsel for the Debtors and counsel for Fahrenheit and US Bitcoin to ensure that the restructuring transactions were effectuated in a tax efficient manner, including with

respect to the settlement and unwinding of intercompany loans among the Debtors and their affiliates.

114. During the combined Fourth Interim Period, White & Case reviewed and analyzed tax issues in connection with the appointment of a litigation administrator as well as other tax considerations relating to the Debtors' plan of reorganization, and in particular, on the structure of the applicable restructuring transactions.

B24. Utilities Issues
Fees: \$0.00; Hours: 0.0

115. White & Case did not bill any time to this project category.

B25. Retention/Fee Applications - W&C
Fees: \$1,043,328.50; Hours: 1,042.4

116. White & Case drafted its Retention Application as counsel to the Committee and conducted extensive analysis of its connections to potential parties in interest to make appropriate disclosures under the Bankruptcy Code. After filing the Retention Application [Docket No. 603], White & Case conferred with the U.S. Trustee regarding their informal comments to the Retention Application and then filed a revised proposed Retention Order and a supplemental declaration to consensually resolve the U.S. Trustee's comments [Docket No. 814, 15]. The Court ultimately approved the Retention Application and entered the Retention Order [Docket No. 829]. After entry of the Retention Order, White & Case periodically prepared and filed supplemental declarations as a result of newly identified potential parties in interest, updated searches of potential parties in interest, or for other reasons [Docket Nos. 603, 814, 829, 1215, 1727, 2100, 2140, 2533, 2589, 3590, 3625, 3934, 4113]. Finally, White & Case prepared and periodically updated a budget and staffing plan for its work for the Committee.

117. In accordance with the Compensation Procedures Order and Fee Examiner Order, White & Case filed fifteen Monthly Fee Statements over the Final Period [Docket Nos. 1224, 1450, 1635, 1899, 2099, 2214, 2368, 2678, 2858, 2955, 3127, 3426, 3709, 3925, 4061]. White & Case also worked on and filed interim applications during the first three interim periods [Docket Nos. 1715, 2457, 3296], and began work on this final application. White & Case spent considerable time reviewing its time entries and expenses for compliance with U.S. Trustee guidelines, Fee Examiner guidelines and other requirements, including reviewing for any privilege and confidential information. With regard to each interim application, White & Case also spent time providing additional information to the Fee Examiner, carefully examining and considering the Fee Examiner's initial reports, and achieved a resolution with the Fee Examiner regarding their comments.

B26. Responding to Fee Objections or Comments
Fees: \$39,042.00; Hours: 31.7

118. White & Case responded to objections to the Committee's interim fee applications [Docket No. 2488] and prepared for the interim fee application hearing. This project category also contains some overlapping time with B25 related to reviewing, analyzing, and summarizing the Fee Examiner report.

B27. Expense Reimbursement for Committee Members
Fees: \$629.50; Hours: 0.9

119. White & Case inadvertently billed minimal time to this project category, which should have been billed to B25.

B28. Retention/Fee Applications – Others
Fees: \$704,361.00; Hours: 689.5

120. White & Case advised the Committee with respect to the engagement letters for the Committee's other professionals, including the Committee's financial advisor (M3 Advisory

Partners, LP (“**M3**”)), investment banker (Perella Weinberg Partners LP (“**PWP**”)), blockchain forensics advisor (Elementus Inc. (“**Elementus**”)), and communications advisor (Kroll Restructuring Administration LLC (“**Kroll**”)), and assisted in the drafting and filing of retention applications for these professionals. [Docket Nos. 433, 604, 605, 606]. White & Case conferred with the U.S. Trustee regarding its informal comments to the Committee’s retention of M3, PWP, Elementus, and Kroll. In response to the same, White & Case worked with these professionals in modifying and filing revised proposed retention orders and preparing and filing supplemental declarations [Docket Nos. 775, 776, 1090, 1091, 1092, 1093, 1094]. The Court ultimately approved the Committee’s retention of each of the Committee’s proposed professionals. [Docket Nos. 827, 1096, 1097, 1098]. Finally, White & Case advised the Committee with respect to the proposed fee structure of the Debtors’ investment banker, Centerview Partners LLC, and negotiated revisions to its proposed fee structure, which the Court ultimately approved as modified [Docket No. 846].

121. During the Second Interim Period, White & Case drafted and filed the Committee’s application to retain Gornitzky & Co. (“**Gornitzky**”) as Israeli counsel to advise the Committee with respect to the sale of GK8, an Israeli entity [Docket No. 1298]. White & Case conferred with the U.S. Trustee’s Office regarding their informal comments to the Committee’s retention of Gornitzky (which were consensually resolved) and the retention was approved by the Court on December 20, 2022 [Docket No. 1760]. White & Case also assisted the Committee’s other retained professionals (M3, PWP, Elementus, and Kroll) with respect to their compliance with the Compensation Procedures Order and with drafting monthly fee statements and interim fee applications, the latter of which were filed circa December 15, 2022. White & Case also assisted and interfaced with Selendy Gay Elsberg PLLC (“**Selendy**”) in connection with the preparation of

the firm's retention application as co-counsel to the Committee, which was filed on January 31, 2023 [Docket No. 1964], and later approved on March 16, 2023 [Docket No. 2251]. Finally, White & Case also analyzed Centerview's supplemental retention application [Docket Nos. 2005, 2104], later negotiating a consensual resolution of same [Docket No. 2196], which included the preparation of a formal objection to same.

122. During the Third and Fourth Interim Periods, White & Case continued to assist the Committee's other retained professionals (M3, PWP, Elementus, Kroll, Selendy, and Gornitzky) with respect to their compliance with the Compensation Procedures Order and with drafting monthly fee statements, and with drafting and filing their interim fee applications for the Second Interim Period. White & Case also analyzed various substantial contribution motions filed by parties and filed objections in response to same [Docket Nos. 2616 and 4027].

B29. Examiner
Fees: \$567,097.00; Hours: 495.1

123. White & Case negotiated the scope of the Examiner's investigation with the U.S. Trustee in an effort to avoid a duplication of effort and expense. White & Case also conferred with the Examiner about the scope of the Examiner's investigation and coordinated witness interviews to ensure that testimony and estate claims were preserved. Some of the entries in this category are also contained in B12 (Discovery) and B19 (Lien Review/Investigation). Further, White & Case analyzed the Examiner's interim report, particularly with respect to matters at issue in the Custody and Withhold litigation and, later, reviewed the Examiner's final report, which was issued on January 31, 2023 [Docket No. 1956]. White & Case also conferred both internally and externally regarding the Examiner's interim and final reports.

124. White & Case's cooperation with the Examiner is emblematic of the approach White & Case took with the various enforcement and regulatory authorities investigating and

overseeing Celsius. White & Case proactively sought to keep regulators informed, asked for guidance to hopefully avoid time consuming and costly detours, and deferred to enforcement agencies' investigation and prosecution of bad actors, when appropriate.

B30. Custody & Withhold Matters
Fees: \$1,715,648.00; Hours: 1,544.4

125. The Debtors, the Ad Hoc Group of Custodial Account Holders, and the Ad Hoc Group of Withhold Account Holders all sought Court authorization for the Debtors to return digital assets held in Custody and Withhold accounts to the account holders who transferred such assets to the Debtors [Docket Nos. 670, 737; Adv. No. 22-01142, Adv. Docket No. 1]. These disputes presented case-critical legal issues that required the development of a complex evidentiary record for the Committee to make an informed determination as to whether Custody and Withhold assets should be returned to account holders, and whether doing so was in the best interests of all account holders. White & Case led the development of the stipulation governing the scheduling and discovery issues in these disputes, as well as a stipulation permitting the Committee's intervention in the Custody adversary proceeding. The parties ultimately presented consensual scheduling and intervention stipulations to the Court, which the Court approved [Docket No. 1044; Adv. No. 22-01142, Adv. Docket Nos. 5, 6].

126. White & Case devoted substantial time (in both this billing category and others) to researching common legal issues in respect of the Custody and Withhold accounts and drafting the Committee's Phase I brief [Docket No. 1290] and responsive brief [Docket No. 1571] pursuant to the Court-approved scheduling order entered in the Custody and Withhold litigation. White & Case also prepared for and attended the evidentiary hearings on the Custody and Withhold issues that occurred on December 7 and 8, 2022.

127. White & Case ultimately negotiated a settlement with respect to custody accounts, which was later attached to the plan support agreement filed on March 1, 2023 [Docket No. 2151]. Specifically, each Custody account holder had the option to settle all preference actions with respect to their applicable Custody claim in exchange for electing to receive cryptocurrency equal to 72.5% of their allowed Custody claim. In connection with the foregoing, White & Case also researched and carefully considered related preference issues and defenses thereto.

128. White & Case monitored the Debtors' implementation of the process by which a significant portion of custody users were permitted to withdraw certain assets [Docket No. 1958]. Limited time was spent on that category and White & Case largely deferred to the Debtors with respect to distributions.

129. White & Case also participated in the negotiation of a settlement with the Debtors and the Withhold Ad Hoc Group respecting withhold accounts [Docket No. 2334]. Pursuant to the settlement, settling Withhold account holders received, within 30 days of the entry of the settlement order, (a) an in-kind distribution equal to 15% of the value, as of the Petition Date, of such holder's Withhold claim, and (b) the treatment of such holder's remaining 85% of the Withhold claim as an Earn claim under the Plan. In connection with the foregoing, White & Case also researched and carefully considered related preference issues and defenses thereto.

B31. Core Mining Issues
Fees: \$1,101,219.50; Hours: 994.2

130. White & Case devoted substantial time to reviewing and responding to the Debtors' motion to enforce the automatic stay against Core Scientific, Core Scientific's objection to the same, and Core Scientific's affirmative motion for relief from the automatic stay. White & Case drafted and filed a joinder in support of the Debtors' motion [Docket No. 1139]. White & Case

also participated in significant discovery in connection with this litigation, including reviewing the parties' document productions and participating in depositions.

131. White & Case also advised the Committee with respect to Core Scientific, Inc.'s (and ten affiliated debtors') own chapter 11 cases, which were filed on December 21, 2022. This included: (i) Core Scientific's rejection of its hosting contract with the Debtors; and (ii) Core Scientific's first day hearing matters, including DIP Financing and RSA matters.

132. White & Case then advised the Committee with respect to Core mining issues, including preparation and analysis of settlement documents, assessment of bid structures for mining facilities, non-disclosure agreements, and proposal and associated term sheet for mining assets. White & Case also conducted due diligence on bid proposals and legal research on proof of claims. In addition to the litigation over the disputed hosting agreements discussed above, the Committee was also active in analysis and discussion of the \$54 million secured notes position owed by Core to the Celsius estates, which was settled through the plan mediation in the Core bankruptcy cases. Furthermore, White & Case advised the Committee with respect to Core litigation and mediation and claim objection and mediation with the debtors.

133. During the Fourth Interim Period, White & Case continued to work on Core mining matters, including advising the Committee with respect to Core litigation, the hosting agreement, Plan Support Agreement review, claim objection, and the settlement with Core Scientific and the Cedarvale sale transaction.

B32. Customer Claim Appeal & Preferred Equity Issues
Fees: \$4,130,926.50; Hours: 3,898.0

134. White & Case prepared to appeal the Court's *Order Regarding Which Debtor Entities Have Liability for Customer Claims Under the Terms of Use* [Docket No. 2265], which *Notice of Appeal* was filed on March 31, 2023 [Docket No. 2356]. White & Case attorneys

conducted extensive legal research and analysis related to the same. White & Case also began preparing for the possibility of the Committee asserting a class proof of claim on behalf of all account holders, for which a motion seeking authority was filed on April 10, 2023, which is described in detail above [Docket No. 2399].

135. White & Case conducted substantial work on matters related to the preferred equity litigation, customer claims estimation, and substantive consolidation issues. White & Case conducted extensive legal research on conversion and intercompany transactions, intercompany operations, loan agreements and subsidiary-parent company relations. On May 1, 2023, White & Case commenced an adversary proceeding against Debtor CNL [Docket No. 2564] and filed the *Motion to Substantially Consolidate the Estates of Celsius Network Limited and Celsius Network LLC, and Joinder in the Debtors' Motion Seeking the Same Relief* [Docket No. 2565].

136. The extent of stakeholders' respective entitlements to recover value from CNL's estate was one of the major issues in the Chapter 11 Cases, resulting in multiple contested matters, many of which were set to culminate in a multi-day, fact-intensive trial in July 2023. Facing the prospect of protracted litigation and the associated costs, the Committee reengaged in a final round of settlement negotiations with counsel to the Debtors and the Series B Preferred Holders following the completion of written discovery. White & Case worked with the Committee's co-counsel, Selendy in connection with that settlement and was careful not to duplicate the work performed by the Selendy team. These negotiations were successful—the parties reached agreement on a \$25 million cash settlement (to be paid from proceeds from the prior sale of the GK8 platform) and the release of all claims between the Consenting Series B Preferred Holders, on the one hand, and the Debtors and the Committee, on the other hand. The settlement ended all ongoing litigation between the parties regarding substantive consolidation, the allowance of an

intercompany claim between CNL and Celsius Network LLC, and an alleged constructive fraudulent transfer.

B33. Confirmation Litigation & Discovery
Fees: \$3,308,813.00; Hours: 3,126.1

137. During the Fourth Interim Period, White & Case devoted substantial time to work on matters related to confirmation litigation and discovery, including serving, reviewing and responding to discovery, preparing for depositions of the equitably subordinated parties and certain CEL token holders, analyzing proposed releases, conducting legal research and analysis, and drafting documents related to the same. White & Case also devoted substantial time to the legal research and drafting of the *Brief of the Official Committee of Unsecured Creditors Regarding Legal Issues with respect to the Treatment of CEL Token Under the Debtors' Plan of Reorganization* [Docket No. 3432], which was filed on September 6, 2023.

138. White & Case devoted substantial time to work on matters related to the confirmation litigation predominantly in preparation for the confirmation hearing. This included, among other work, preparation of the Committee's expert, discovery and depositions of adversary expert and fact witnesses, a motion to exclude an adversary expert report, exhibits in connection with the hearing, and participating in the confirmation hearing. White & Case also worked on matters related to the entry of the Confirmation Order, including collaborating with the relevant professionals on the findings of fact and conclusions of law in preparation of the Confirmation Order and reviewing that order.

B34. Covario AG Matters
Fees: \$78,621.00; Hours: 58.6

139. On September 29, 2023, the U.S. Trustee reconstituted the Committee to remove Covario AG. Thereafter, White & Case devoted time to Covario AG's role and participation on

the Committee. This included corresponding with the U.S. Trustee, addressing the consequences of the Court's September 29, 2023 hearing, and reviewing documents with respect to the same.

The Requested Compensation and Expenses Should Be Allowed

140. Section 330 of the Bankruptcy Code authorizes the Court to award “reasonable compensation for actual, necessary services rendered by the . . . professional person.” 11 U.S.C. § 330. White & Case respectfully submits that its request for final allowance of compensation for the Final Period, satisfies that standard. White & Case is an international law firm with a widely recognized expertise in the area of bankruptcy and corporate reorganizations. Given the size, complexity, and extreme litigiousness of these Chapter 11 Cases, the professional services rendered by White & Case on behalf of the Committee during the Final Period required a high degree of legal services. Thus, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, White & Case submits that the amount requested herein by White & Case is fair and reasonable in light of (a) the nature of the Chapter 11 Cases, (b) the time and labor required to effectively provide counsel to the Committee, (c) the specialized nature and extent of the services rendered, (d) White & Case's experience, reputation, and ability, (e) the value of White & Case's services, and (f) the cost of comparable services outside of cases under the Bankruptcy Code. White & Case respectfully submits that the above-described professional services for which it seeks compensation in this Application were, at the time rendered, reasonable, necessary for, beneficial to, and appropriate to the Committee, the Debtors, their estates, and the administration of these Chapter 11 Cases. White & Case further believes that it performed the services for the Committee economically, effectively, and efficiently, and the results obtained benefited not only the Committee and its constituents, but also the Debtors' estates. White & Case further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Committee and all parties in interest.

141. During the Final Period, White & Case's U.S. hourly billing rates for attorneys (though not necessarily billed to the Debtors' estates) ranged from, in 2022, \$680 to \$1,900 and, in 2023, from \$740 to \$2,100. The hourly rates and corresponding rate structure utilized by White & Case in these Chapter 11 Cases are equivalent to the hourly rates and corresponding rate structure used by White & Case for restructuring, workout, bankruptcy, insolvency, and comparable matters, and similar complex corporate, securities, and litigation matters, whether in court or otherwise, regardless of whether a fee application is required. White & Case strives to be efficient in the staffing of matters. These rates and the rate structure reflect that such matters are typically national in scope and involve great complexity, high stakes, and urgent time pressures—all of which were present in these Chapter 11 Cases.

142. Indeed, the summaries by project categories—together with the time detail attached to its Monthly Fee Statements—demonstrate that White & Case was heavily involved in performing services for the Committee on a daily basis, often including night and weekend work, to meet the needs of the Committee in these Chapter 11 Cases.

143. Moreover, White & Case's hourly rates are set at a level designed to compensate White & Case fairly for the work of its attorneys and paraprofessionals and to cover certain fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged by both White & Case and other premier law firms.

144. Approximately 56.3% of the hours worked were by attorneys in White & Case's Financial Restructuring and Insolvency Practice, a practice which enjoys a national and international reputation for its expertise in financial restructurings. In addition, due to the facts

and circumstances of these Chapter 11 Cases, attorneys from White & Case's Commercial Litigation Practice also played a prominent role in White & Case's representation of the Committee, with over 24.6% of the hours worked by attorneys within such practice. The Commercial Litigation Practice also enjoys a national and international reputation for their expertise. Overall, White & Case brings to these Chapter 11 Cases a particularly high level of skill and knowledge, which inured to the benefit of the Committee and all parties in interest.

145. In conclusion, the services provided by White & Case have been necessary to the Committee's role in these Chapter 11 Cases during the Final Period and were beneficial at the time at which the services were rendered toward the successful prosecution of the unsecured creditors' interests in these Chapter 11 Cases. Further, White & Case performed the services within a reasonable amount of time commensurate with the complexity, importance, nature of the problems, issues, and tasks addressed on behalf of the Committee. Finally, the compensation sought is reasonable based on the customary compensation charged by comparably skilled practitioners in chapter 11 cases. White & Case requests that the Court determine that the nature, extent, and value of these services were appropriate under the circumstances at the time the services were rendered.

146. As a result of the services provided, White & Case incurred expenses which it billed. The disbursements for such services are not included in White & Case's overhead for the purpose of setting billing rates and White & Case has made every effort to minimize its disbursements in these Chapter 11 Cases. Section 330 of the Bankruptcy Code authorizes "reimbursement for actual, necessary expenses" incurred by professionals and paraprofessionals employed in a Chapter 11 Case. Accordingly, White & Case seeks reimbursement for expenses incurred in connection with services rendered by White & Case to the Committee during the Final Period. White & Case made every effort to minimize its expenses in these Chapter 11 Cases. The

expenses incurred in the rendition of professional services were necessary, reasonable, and justified under the circumstances to serve the Committee.

Compliance with Guidelines

147. White & Case believes that this Application, including the certification contained in the Certification in Support and the information in the other exhibits attached hereto, complies in all material respects with the Fee Guidelines. To the extent this Application does not comply in every respect with the requirements of such Fee Guidelines, White & Case respectfully requests a waiver for any such technical non-compliance.

No Prior Request

148. No prior request for the relief sought herein has been made to this Court or any other court.

Notice

149. White & Case will provide notice of this Application to the Monthly Fee Statement Recipients [*see* Docket No. 2779 ¶ 3.a.] in accordance with the Compensation Procedures Order.

Conclusion

WHEREFORE, White & Case respectfully requests entry of an order (a) allowing on a final basis compensation for professional services provided by White & Case during the Final Period in the amount of \$50,502,967.87 and, reimbursement of actual, reasonable and necessary expenses incurred in the Final Period in the amount of \$601,895.84; (b) authorizing and directing the Debtors to remit payment to White & Case for such fees and expenses; and (c) granting any such other relief that is necessary or appropriate.

{signature on following page}

Dated: January 17, 2024
New York, New York

Respectfully submitted,

/s/ Gregory F. Pesce

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*Counsel to the Official Committee of
Unsecured Creditors*

Exhibit A

Certification Under Guidelines

I, Gregory Pesce, hereby certify that:

1. I am a partner of the firm of White & Case LLP (“**White & Case**”), an international law firm, which maintains offices for the practice of law at, among other locations, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606. Among other admissions, I am a member in good standing of the Bar of the State of Illinois, and I have been admitted to practice in Illinois. I have been admitted *pro hac vice* in connection with the above-captioned cases. There are no disciplinary proceedings pending against me in any jurisdiction.

2. This certification is made in respect of White & Case’s compliance with the Local Guidelines in connection with the *Combined Fourth Interim and Final Application of White & Case LLP for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors*, dated January 17, 2024, to which this certification is attached as Exhibit A (the “**Application**”). The information in this certification is true and correct to the best of my knowledge, information, and belief.

3. In respect of Section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Fee Guidelines, except as specifically noted in this certification and described in the Application;
- c. Except to the extent that fees or disbursements are prohibited by the Local Guidelines, the fees and disbursements sought by the Application are billed at rates and in accordance with practices customarily employed by White & Case and generally accepted by White & Case’s clients; and
- d. In providing any reimbursable service, White & Case did not make a profit on such service, whether performed by White & Case in-house or through a third party.

4. With respect to section C.5 of the U.S. Trustee Guidelines, I certify the following:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Response: No.

Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: For the Fourth Interim Period, White & Case has not exceeded by 10% or more any amounts thus budgeted for the Committee.

Question: Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.). If so, please quantify by hours and fees.

Response: Yes. This Application includes time and fees related to reviewing or revising time records or preparing, reviewing, or revising invoices in connection with the preparation of Monthly Fee Statements during the Fourth Interim Period. White & Case is seeking compensation for approximately 71.9 hours and \$69,255.00 in fees with respect to reviewing and revising time records to prepare such fee applications.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: Yes. Such time spent by White & Case to ensure that the time entries subject to this Application do not disclose privileged or confidential information is included in the answer to the previous question. This review and any revisions associated therewith are a necessary component of White & Case's fee applications.

Question: If the fee application includes any rate increases since retention: Did your client review and approve those rate increases in advance? Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA

Formal Ethics Opinion 11-458?

Response: Yes, yes, and not applicable.

5. With respect to section B.2 of the Local Guidelines, I certify that the Committee has been provided during the Application period with statements of fees and out-of-pocket expenses, containing lists of professionals and paraprofessionals providing services, their respective billing rates, the work hours expended by each individual, a general description of services rendered, and a reasonably detailed breakdown of out-of-pocket expenses incurred.

6. With respect to section B.3 of the Local Guidelines, I certify that I will cause this Application to be served on the Monthly Fee Statement Recipients [*see* Docket No. 2779 ¶ 3.a.] in accordance with the Compensation Procedures Order.

7. In accordance with Bankruptcy Rule 2016(a) and section 504 of the Bankruptcy Code, I certify that no agreement or understanding exists between White & Case and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with the above cases except as authorized pursuant to the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules. All services for which compensation is sought were professional services on behalf of the Committee and not on behalf of any other person.

I certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: January 17, 2024

/s/ Gregory F. Pesce
Gregory F. Pesce

Exhibit B

Fourth Interim Period – Summary by Timekeeper

Name	Title	Year Admitted	Areas of Expertise	Hours	Rate	Fees
Abdallah, Rashad	Associate	2022	Commercial Litigation Practice	17.90	\$740.00	\$13,246.00
Al-Buainain, Jarrah	Associate	2020	Technology Transactions Practice	21.20	\$1,020.00	\$21,624.00
Amrein, Steven	Associate	2021	Capital Markets Practice	100.20	\$830.00	\$83,166.00
Amulic, Andrea	Associate	2017	Financial Restructuring & Insolvency (FRI) Practice	185.00	\$1,180.00	\$218,300.00
Aquije, Alonso	Associate	2022	Financial Restructuring & Insolvency (FRI) Practice	0.70	\$740.00	\$518.00
Armand, Jasmine	Associate	2021	Financial Restructuring & Insolvency (FRI) Practice	330.90	\$830.00	\$274,647.00
Ash, Nikita	Associate	2021	Commercial Litigation Practice	14.00	\$960.00	\$13,440.00
Baccash, Laura	Counsel	2003	Financial Restructuring & Insolvency (FRI) Practice	3.70	\$1,310.00	\$4,847.00
Bah, Estelle	Legal Assistant	N/A	Intellectual Property Practice	0.50	\$380.00	\$190.00
Branson, Ariell	Associate	2023	Commercial Litigation Practice	44.00	\$740.00	\$32,560.00
Butler, Joshua	Associate	2016	M&A - Corporate Practice	240.40	\$1,060.00	\$254,824.00
Calaycay - De la Cruz, Rodelyn	Manager of Litigation Support	N/A	Timekeeper Pool	1.40	\$340.00	\$476.00
Cange, Gloria	Associate	2023	Commercial Litigation Practice	9.00	\$740.00	\$6,660.00
Chemborisov, Gleb	Litigation Specialist	N/A	Timekeeper Pool	62.00	\$380.00	\$23,560.00
Chen, Tony	Project Manager - Litigation Support	N/A	Timekeeper Pool	144.80	\$380.00	\$55,024.00
Colodny, Aaron	Partner	2013	Financial Restructuring & Insolvency (FRI) Practice	843.70	\$1,370.00	\$1,155,869.00
Cuccaro, Sydney	Research Professional	N/A	Research & Information Services	1.20	\$505.00	\$606.00
Cuevas, Guillermo	Litigation Specialist	N/A	Practice Technology - Disputes	18.00	\$340.00	\$6,120.00
Curtis, Lucas	Associate	2020	Commercial Litigation Practice	78.50	\$960.00	\$75,360.00
Daker, Angela	Partner	1998	Commercial Litigation Practice	9.10	\$1,370.00	\$12,467.00
Das, Adyasha	Associate	2023	M&A - Corporate Practice	150.60	\$960.00	\$144,576.00
Diamond, Colin	Partner	2000	Securities Practice	0.50	\$1,950.00	\$975.00
Dreier, David	Partner	1995	Tax Practice	3.60	\$1,950.00	\$7,020.00
Eckstut, Burr	Partner	2009	Technology Transactions Practice	47.30	\$1,370.00	\$64,801.00
Edmonds, Chloe	Associate	2022	Commercial Litigation Practice	30.10	\$830.00	\$24,983.00
Eliaszadeh, Chante	Associate	2021	Bank Advisory Practice	445.50	\$960.00	\$427,680.00
Ellis, Debra	Associate	2013	M&A - Corporate Practice	25.40	\$1,140.00	\$28,956.00
Ericksen, A.J.	Partner	2005	Securities Practice	181.20	\$1,460.00	\$264,552.00
Fay, Dylan	Associate	2016	Commercial Litigation Practice	30.00	\$1,180.00	\$35,400.00
Feuer, Aaron	Counsel	2013	Employment Compensation & Benefits (ECB) Practice	23.80	\$1,310.00	\$31,178.00
Fryman, Scott	Partner	2015	Tax Practice	12.00	\$1,460.00	\$17,520.00
Funderburk, Kelly	Associate	2020	Technology Transactions Practice	12.70	\$1,020.00	\$12,954.00

Name	Title	Year Admitted	Areas of Expertise	Hours	Rate	Fees
Galvan, Paolo	Litigation Specialist	N/A	Practice Technology - Disputes	1.50	\$340.00	\$510.00
Gez, Maia	Partner	2008	Securities Practice	26.20	\$1,460.00	\$38,252.00
Gorman, Sean	Partner	1988	Commercial Litigation Practice	19.00	\$1,370.00	\$26,030.00
Gundersen, Kathryn	Associate	2022	Commercial Litigation Practice	453.10	\$830.00	\$376,073.00
Gurland, Carolyn	Partner	1995	Commercial Litigation Practice	266.90	\$1,370.00	\$365,653.00
Hafiz, Abdul	Associate	2020	Commercial Litigation Practice	26.90	\$1,020.00	\$27,438.00
Haqqani, Mira	Associate	2022	Financial Restructuring & Insolvency (FRI) Practice	594.00	\$740.00	\$439,560.00
Havlin, Kim	Partner	2008	Commercial Litigation Practice	11.30	\$1,590.00	\$17,967.00
Hernandez, Sarah	Associate	2017	M&A - Corporate Practice	12.30	\$1,060.00	\$13,038.00
Hershey, Samuel	Partner	2013	Commercial Litigation Practice	121.30	\$1,460.00	\$177,098.00
Hirshorn, Deanna	Legal Assistant	N/A	Financial Restructuring & Insolvency (FRI) Practice	9.40	\$380.00	\$3,572.00
Holmes, Chanel	Associate	N/A	Pool Associates - Corporate	10.00	\$740.00	\$7,400.00
Hovsepian, Arev	Associate	2022	Commercial Litigation Practice	0.80	\$740.00	\$592.00
Hu, James	Partner	2013	M&A - Private Equity Practice	124.70	\$1,460.00	\$182,062.00
Huang, Keith	Project Manager - Litigation Support	N/A	Practice Technology - Disputes	4.50	\$380.00	\$1,710.00
Irukera, Michelle Ife	Associate	2021	Commercial Litigation Practice	13.70	\$960.00	\$13,152.00
Jaoude, Michael	Associate	2018	Commercial Litigation Practice	326.90	\$1,180.00	\$385,742.00
Kakon, Yarden	Associate	2019	Commercial Litigation Practice	73.20	\$1,020.00	\$74,664.00
Kessler, Daniel	Senior PSL	1997	M&A - Corporate Practice	1.00	\$1,240.00	\$1,240.00
Konstantynowski, Alex	Associate	2022	Financial Restructuring & Insolvency (FRI) Practice	12.30	\$960.00	\$11,808.00
Kuethman, Kathryn	Associate	2021	Commercial Litigation Practice	223.10	\$960.00	\$214,176.00
Landy, Douglas	Partner	1994	Bank Advisory Practice	329.50	\$1,840.00	\$606,280.00
Laursen, Lucee	Associate	2022	Pool Associates - Corporate	13.20	\$740.00	\$9,768.00
Lesoravage, Arden	Legal Assistant	N/A	Debt Finance Practice	4.50	\$380.00	\$1,710.00
Levine, Esther	Associate	2022	Commercial Litigation Practice	214.00	\$830.00	\$177,620.00
Lingle, Barrett	Associate	2020	Financial Restructuring & Insolvency (FRI) Practice	99.60	\$1,020.00	\$101,592.00
Litz, Dominic	Associate	2018	Financial Restructuring & Insolvency (FRI) Practice	50.80	\$1,060.00	\$53,848.00
Ludovici, Stephen	Associate	2014	Financial Restructuring & Insolvency (FRI) Practice	59.60	\$1,240.00	\$73,904.00
Magnaye, Maclin	Litigation Specialist	N/A	Practice Technology - Disputes	0.80	\$340.00	\$272.00
Mann, Laura Katherine	Partner	2012	Securities Practice	52.20	\$1,370.00	\$71,514.00
Mederos, Rudy	Project Manager - Litigation Support	2001	Timekeeper Pool	30.60	\$640.00	\$19,584.00
Moxon, Jack	Associate	2016	EIPF Practice	110.50	\$1,140.00	\$125,970.00
O'Connell, Caitlin	Associate	2018	Financial Restructuring & Insolvency (FRI) Practice	512.00	\$1,020.00	\$522,240.00
Ofner, Charlie	Partner	2007	M&A - Corporate Practice	261.70	\$1,370.00	\$358,529.00
Patel, Henrik	Partner	2002	Employment Compensation & Benefits (ECB) Practice	21.70	\$1,750.00	\$37,975.00
Pesce, Gregory	Partner	2011	Financial Restructuring & Insolvency (FRI) Practice	353.20	\$1,460.00	\$515,672.00
Pradhan, Saaket	Associate	N/A	Pool Associates - Litigation	23.10	\$740.00	\$17,094.00

Name	Title	Year Admitted	Areas of Expertise	Hours	Rate	Fees
Radek, Mariel	Associate	2022	Commercial Litigation Practice	8.10	\$830.00	\$6,723.00
Ramirez, John	Associate	2009	Financial Restructuring & Insolvency (FRI) Practice	1.50	\$1,270.00	\$1,905.00
Rosamond, Victoria	Partner	2006	Employment Compensation & Benefits (ECB) Practice	5.50	\$1,370.00	\$7,535.00
Rosen, Richard	Associate	2023	Pool Associates - Litigation	6.70	\$740.00	\$4,958.00
Rubashkin, Hannah	Associate	2020	Commercial Litigation Practice	19.10	\$1,020.00	\$19,482.00
Rudolph, Andrew	Associate	2021	Financial Restructuring & Insolvency (FRI) Practice	403.70	\$960.00	\$387,552.00
Sachdeva, Prena	Associate	N/A	Pool Associates - Corporate	15.90	\$740.00	\$11,766.00
Sim, Linda	Partner	2014	Technology Transactions Practice	11.10	\$1,370.00	\$15,207.00
Simkins, Clint	Associate	N/A	Financial Restructuring & Insolvency (FRI) Practice	0.80	\$740.00	\$592.00
Smith, Erin	Associate	2014	Commercial Litigation Practice	10.50	\$1,270.00	\$13,335.00
Smith, Trudy	Associate	2016	Financial Restructuring & Insolvency (FRI) Practice	59.60	\$1,180.00	\$70,328.00
Spencer, Paige	Project Manager - Litigation Support	2014	Practice Technology - Disputes	8.30	\$640.00	\$5,312.00
Stone, Chris	Project Manager - Litigation Support	N/A	Timekeeper Pool	5.40	\$380.00	\$2,052.00
Swingle, Adam	Associate	2018	Financial Restructuring & Insolvency (FRI) Practice	441.40	\$1,060.00	\$467,884.00
Taylor, Kyla	Associate	2021	Commercial Litigation Practice	15.40	\$1,020.00	\$15,708.00
Turetsky, David	Partner	2003	Financial Restructuring & Insolvency (FRI) Practice	128.40	\$1,750.00	\$224,700.00
Urschel, Eric	Associate	2015	Tax Practice	2.80	\$1,220.00	\$3,416.00
Venes, Aileen	Legal Assistant	N/A	Financial Restructuring & Insolvency (FRI) Practice	83.10	\$380.00	\$31,578.00
Vora, Pankti	Associate	2016	M&A - Private Equity Practice	145.30	\$1,060.00	\$154,018.00
Walker, Cecilia	Associate	2014	Commercial Litigation Practice	170.90	\$1,240.00	\$211,916.00
Waterfield, Amy	Project Manager - Litigation Support	1997	Practice Technology - Disputes	21.10	\$640.00	\$13,504.00
Weedman, Joshua	Partner	2005	Commercial Litigation Practice	268.80	\$1,370.00	\$368,256.00
Wick, Katie	Legal Assistant	N/A	Financial Restructuring & Insolvency (FRI) Practice	163.50	\$380.00	\$62,130.00
Wofford, Keith	Partner	1994	Financial Restructuring & Insolvency (FRI) Practice	843.90	\$1,950.00	\$1,645,605.00
Grand Total				10398.80		\$12,130,870.00

Exhibit C

Fourth Interim Period – Summary by Project Category

Cat. No.	Project Category Description	Total Hours	Total Fees
B01	Asset Analysis / Disposition	83.7	\$114,078.00
B02	Automatic Stay Issues	38.4	\$39,779.00
B03	Avoidance Actions	40.0	\$42,719.00
B04	Bitcoin Mining, Crypto Matters, and Business Operations	1055.4	\$1,423,958.00
B05	Case Administration	240.0	\$182,219.00
B06	Case Strategy	171.2	\$195,259.00
B07	Claims Administration and Objections	36.6	\$43,314.00
B08	Committee Meetings / Communications	733.1	\$791,777.00
B09	Communications with Account Holders	124.6	\$127,244.00
B10	Corporate / Securities Issues	1363.0	\$1,764,325.00
B11	Customer Issues	23.1	\$32,455.00
B12	Discovery	386.2	\$247,565.00
B13	Employee issues	77.9	\$91,472.00
B14	Executory Contracts / Unexpired Leases	2.2	\$2,462.00
B15	Financing Matters	0.0	\$0.00
B16	First Day Pleadings	0.0	\$0.00
B17	Hearings and Court Matters	309.6	\$406,910.00
B18	Insurance Issues	0.8	\$1,096.00
B19	Lien Review / Investigation	104.2	\$142,754.00
B20	Nonworking Travel Time Billed	29.1	\$46,198.00
B21	Plan / Disclosure Statement	2040.1	\$2,670,900.00
B22	Reports and Schedules Review	0.2	\$262.00
B23	Tax Issues	18.4	\$27,956.00
B24	Utilities Issues	0.0	\$0.00
B25	Retention/Fee statements - W&C	143.9	\$133,478.00
B26	Responding to Fee Objections or Comments	1.4	\$1,736.00
B27	Expense Reimbursement for Committee Members	0.0	\$0.00
B28	Retention/Fee statements - Others	75.1	\$61,003.00
B29	Examiner	5.7	\$3,648.00
B30	Custody & Withhold Matters	0.3	\$411.00
B31	Core Mining Issues	60.9	\$94,950.00
B32	Customer Claim Appeal & Preferred Equity Issues	49.0	\$53,508.00
B33	Confirmation Litigation & Discovery	3126.1	\$3,308,813.00
B34	Covario AG Matters	58.6	\$78,621.00
	Grand Total	10398.8	\$12,130,870.00

Exhibit D

Fourth Interim Period – Summary by Project Category & by Timekeeper

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
B01	Asset Analysis / Disposition	Colodny, Aaron	4.3	\$5,891.00
		Eliaszadeh, Chante	24.5	\$23,520.00
		Gundersen, Kathryn	2.5	\$2,075.00
		Haqqani, Mira	5.6	\$4,144.00
		Hershey, Samuel	0.9	\$1,314.00
		Landy, Douglas	5.5	\$10,120.00
		O'Connell, Caitlin	12.2	\$12,444.00
		Turetsky, David	2.1	\$3,675.00
		Wofford, Keith	26.1	\$50,895.00
B01 Total			83.7	\$114,078.00
B02	Automatic Stay Issues	Colodny, Aaron	1.5	\$2,055.00
		Curtis, Lucas	7.4	\$7,104.00
		Eliaszadeh, Chante	0.4	\$384.00
		Haqqani, Mira	1.1	\$814.00
		Rudolph, Andrew	5.8	\$5,568.00
		Smith, Trudy	0.3	\$354.00
		Swingle, Adam	21.1	\$22,366.00
		Walker, Cecilia	0.6	\$744.00
		Wofford, Keith	0.2	\$390.00
B02 Total			38.4	\$39,779.00
B03	Avoidance Actions	Colodny, Aaron	10.7	\$14,659.00
		Gundersen, Kathryn	21.9	\$18,177.00
		Turetsky, David	0.2	\$350.00
		Venes, Aileen	0.7	\$266.00
		Walker, Cecilia	4.8	\$5,952.00
		Wofford, Keith	1.7	\$3,315.00
B03 Total			40	\$42,719.00
B04	Bitcoin Mining, Crypto Matters, and Business Operations	Armand, Jasmine	1.1	\$913.00
		Colodny, Aaron	6.6	\$9,042.00
		Eliaszadeh, Chante	9.2	\$8,832.00
		Ericksen, A.J.	8.9	\$12,994.00
		Haqqani, Mira	0.8	\$592.00
		Hershey, Samuel	20	\$29,200.00
		Lingle, Barrett	3.1	\$3,162.00
		O'Connell, Caitlin	387.6	\$395,352.00
		Ofner, Charlie	245.8	\$336,746.00
		Pesce, Gregory	17.1	\$24,966.00
		Rudolph, Andrew	32	\$30,720.00
		Smith, Trudy	0.2	\$236.00
		Turetsky, David	0.9	\$1,575.00
		Venes, Aileen	0.4	\$152.00
		Wofford, Keith	237	\$462,150.00
		Amrein, Steven	2.8	\$2,324.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Moxon, Jack	7.4	\$8,436.00
		Eckstut, Burr	47.3	\$64,801.00
		Sim, Linda	11.1	\$15,207.00
		Butler, Joshua	3.4	\$3,604.00
		Funderburk, Kelly	12.7	\$12,954.00
B04 Total			1055.4	\$1,423,958.00
B05	Case Administration	Amulic, Andrea	3	\$3,540.00
		Armand, Jasmine	22.2	\$18,426.00
		Colodny, Aaron	3.2	\$4,384.00
		Eliaszadeh, Chante	18.8	\$18,048.00
		Ericksen, A.J.	0.2	\$292.00
		Gundersen, Kathryn	2.9	\$2,407.00
		Haqqani, Mira	55.5	\$41,070.00
		Hirshorn, Deanna	8.3	\$3,154.00
		Irukera, Michelle Ife	0.1	\$96.00
		Landy, Douglas	2.2	\$4,048.00
		Lingle, Barrett	5.7	\$5,814.00
		Litz, Dominic	3.2	\$3,392.00
		Ludovici, Stephen	0.4	\$496.00
		O'Connell, Caitlin	5.7	\$5,814.00
		Pesce, Gregory	1.2	\$1,752.00
		Rudolph, Andrew	9.9	\$9,504.00
		Smith, Trudy	6.4	\$7,552.00
		Swingle, Adam	21	\$22,260.00
		Turetsky, David	1.2	\$2,100.00
		Venes, Aileen	49.6	\$18,848.00
		Walker, Cecilia	1.1	\$1,364.00
		Wick, Katie	17.1	\$6,498.00
		Wofford, Keith	0.6	\$1,170.00
		Bah, Estelle	0.5	\$190.00
B05 Total			240	\$182,219.00
B06	Case Strategy	Armand, Jasmine	0.9	\$747.00
		Colodny, Aaron	32.7	\$44,799.00
		Eliaszadeh, Chante	24.1	\$23,136.00
		Gundersen, Kathryn	14.3	\$11,869.00
		Haqqani, Mira	2.2	\$1,628.00
		Landy, Douglas	4.6	\$8,464.00
		Lingle, Barrett	1.8	\$1,836.00
		O'Connell, Caitlin	16.2	\$16,524.00
		Pesce, Gregory	3.4	\$4,964.00
		Ramirez, John	0.5	\$635.00
		Rudolph, Andrew	11.4	\$10,944.00
		Swingle, Adam	0.5	\$530.00
		Turetsky, David	0.7	\$1,225.00
		Wick, Katie	1.3	\$494.00
		Wofford, Keith	2.5	\$4,875.00
		Moxon, Jack	51.1	\$58,254.00
		Gez, Maia	2.5	\$3,650.00
		Gorman, Sean	0.5	\$685.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
B06 Total			171.2	\$195,259.00
B07	Claims Administration and Objections	Colodny, Aaron	8.3	\$11,371.00
		Haqqani, Mira	9.1	\$6,734.00
		Landy, Douglas	1.4	\$2,576.00
		Turetsky, David	0.5	\$875.00
		Venes, Aileen	1.7	\$646.00
		Walker, Cecilia	2	\$2,480.00
		Weedman, Joshua	13.6	\$18,632.00
B07 Total			36.6	\$43,314.00
B08	Committee Meetings / Communications	Amulic, Andrea	0.9	\$1,062.00
		Armand, Jasmine	78.9	\$65,487.00
		Colodny, Aaron	75.9	\$103,983.00
		Eliaszadeh, Chante	76.3	\$73,248.00
		Haqqani, Mira	239.1	\$176,934.00
		Hershey, Samuel	29.6	\$43,216.00
		Landy, Douglas	22.2	\$40,848.00
		Lingle, Barrett	17.9	\$18,258.00
		Litz, Dominic	5.7	\$6,042.00
		O'Connell, Caitlin	9.6	\$9,792.00
		Ofner, Charlie	6.8	\$9,316.00
		Pesce, Gregory	39.2	\$57,232.00
		Ramirez, John	1	\$1,270.00
		Rudolph, Andrew	26.2	\$25,152.00
		Smith, Erin	10.5	\$13,335.00
		Swingle, Adam	27.6	\$29,256.00
		Turetsky, David	6	\$10,500.00
		Weedman, Joshua	2	\$2,740.00
		Wick, Katie	4.2	\$1,596.00
		Wofford, Keith	52	\$101,400.00
		Aquije, Alonso	0.7	\$518.00
		Simkins, Clint	0.8	\$592.00
B08 Total			733.1	\$791,777.00
B09	Communications with Account Holders	Colodny, Aaron	18.5	\$25,345.00
		Eliaszadeh, Chante	61.1	\$58,656.00
		Haqqani, Mira	2.9	\$2,146.00
		Levine, Esther	5.3	\$4,399.00
		Lingle, Barrett	2	\$2,040.00
		Pesce, Gregory	2.5	\$3,650.00
		Rudolph, Andrew	32.3	\$31,008.00
B09 Total			124.6	\$127,244.00
B10	Corporate / Securities Issues	Colodny, Aaron	2.6	\$3,562.00
		Das, Adyasha	150.6	\$144,576.00
		Diamond, Colin	0.5	\$975.00
		Eliaszadeh, Chante	22.1	\$21,216.00
		Ericksen, A.J.	168.6	\$246,156.00
		Landy, Douglas	240.3	\$442,152.00
		Lingle, Barrett	2.1	\$2,142.00
		O'Connell, Caitlin	11.6	\$11,832.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Wofford, Keith	27.5	\$53,625.00
		Amrein, Steven	86.9	\$72,127.00
		Moxon, Jack	43.9	\$50,046.00
		Al-Buainain, Jarrah	21.2	\$21,624.00
		Gez, Maia	23.7	\$34,602.00
		Mann, Laura Katherine	52.2	\$71,514.00
		Vora, Pankti	145.3	\$154,018.00
		Kessler, Daniel	1	\$1,240.00
		Butler, Joshua	154.2	\$163,452.00
		Hu, James	121.5	\$177,390.00
		Feuer, Aaron	23.6	\$30,916.00
		Hernandez, Sarah	12.3	\$13,038.00
		Ellis, Debra	25.4	\$28,956.00
		Sachdeva, Prena	15.9	\$11,766.00
		Holmes, Chanel	10	\$7,400.00
B10 Total			1363	\$1,764,325.00
B11	Customer Issues	Amulic, Andrea	4.1	\$4,838.00
		Eliaszadeh, Chante	0.2	\$192.00
		Rudolph, Andrew	3	\$2,880.00
		Swingle, Adam	4.5	\$4,770.00
		Turetsky, David	11.3	\$19,775.00
B11 Total			23.1	\$32,455.00
B12	Discovery	Ash, Nikita	8.5	\$8,160.00
		Branson, Ariell	1.3	\$962.00
		Calaycay - De la Cruz, Rodelyn	1.4	\$476.00
		Cange, Gloria	9	\$6,660.00
		Chemborisov, Gleb	58	\$22,040.00
		Chen, Tony	133.2	\$50,616.00
		Colodny, Aaron	20	\$27,400.00
		Gundersen, Kathryn	15.8	\$13,114.00
		Huang, Keith	4.5	\$1,710.00
		Irukera, Michelle Ife	4	\$3,840.00
		Jaoude, Michael	15	\$17,700.00
		Kuethman, Kathryn	7.3	\$7,008.00
		Levine, Esther	56.3	\$46,729.00
		Magnaye, Maclin	0.8	\$272.00
		Mederos, Rudy	15.5	\$9,920.00
		Rubashkin, Hannah	3.2	\$3,264.00
		Rudolph, Andrew	3.7	\$3,552.00
		Spencer, Paige	8.3	\$5,312.00
		Venes, Aileen	0.2	\$76.00
		Walker, Cecilia	10.4	\$12,896.00
		Waterfield, Amy	5.2	\$3,328.00
		Wofford, Keith	0.6	\$1,170.00
		Galvan, Paolo	1.5	\$510.00
		Cuevas, Guillermo	2.5	\$850.00
B12 Total			386.2	\$247,565.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
B13	Employee issues	Ash, Nikita	2.1	\$2,016.00
		Branson, Ariell	4.3	\$3,182.00
		Colodny, Aaron	3.1	\$4,247.00
		Pesce, Gregory	0.6	\$876.00
		Swingle, Adam	17.2	\$18,232.00
		Venes, Aileen	0.9	\$342.00
		Walker, Cecilia	17.6	\$21,824.00
		Laursen, Lucee	13.2	\$9,768.00
		Patel, Henrik	13.4	\$23,450.00
		Rosamond, Victoria	5.5	\$7,535.00
B13 Total			77.9	\$91,472.00
B14	Executory Contracts / Unexpired Leases	Pesce, Gregory	0.7	\$1,022.00
		Rudolph, Andrew	1.5	\$1,440.00
B14 Total			2.2	\$2,462.00
B17	Hearings and Court Matters	Amulic, Andrea	33.4	\$39,412.00
		Colodny, Aaron	53.1	\$72,747.00
		Eliaszadeh, Chante	14.4	\$13,824.00
		Gundersen, Kathryn	32	\$26,560.00
		Haqqani, Mira	1.6	\$1,184.00
		Hershey, Samuel	20.2	\$29,492.00
		Kuethman, Kathryn	35.6	\$34,176.00
		Landy, Douglas	8.5	\$15,640.00
		O'Connell, Caitlin	8.3	\$8,466.00
		Pesce, Gregory	10.5	\$15,330.00
		Swingle, Adam	2.7	\$2,862.00
		Turetsky, David	11.8	\$20,650.00
		Venes, Aileen	0.2	\$76.00
		Weedman, Joshua	41.8	\$57,266.00
		Wofford, Keith	35.5	\$69,225.00
B17 Total			309.6	\$406,910.00
B18	Insurance Issues	Colodny, Aaron	0.8	\$1,096.00
B18 Total			0.8	\$1,096.00
B19	Lien Review / Investigation	Gurland, Carolyn	104.2	\$142,754.00
B19 Total			104.2	\$142,754.00
B20	Nonworking Travel Time Billed	Amulic, Andrea	1.5	\$1,770.00
		Colodny, Aaron	10.7	\$14,659.00
		Ericksen, A.J.	3.3	\$4,818.00
		Gundersen, Kathryn	0.7	\$581.00
		Wick, Katie	0.5	\$190.00
		Wofford, Keith	12.4	\$24,180.00
B20 Total			29.1	\$46,198.00
B21	Plan / Disclosure Statement	Amulic, Andrea	41.5	\$48,970.00
		Armand, Jasmine	66.2	\$54,946.00
		Baccash, Laura	3.7	\$4,847.00
		Colodny, Aaron	310.1	\$424,837.00
		Curtis, Lucas	70.1	\$67,296.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Eliaszadeh, Chante	25.7	\$24,672.00
		Ericksen, A.J.	0.2	\$292.00
		Gundersen, Kathryn	30.9	\$25,647.00
		Haqqani, Mira	134	\$99,160.00
		Hershey, Samuel	10.4	\$15,184.00
		Hirshorn, Deanna	0.4	\$152.00
		Jaoude, Michael	29	\$34,220.00
		Konstantynowski, Alex	12.3	\$11,808.00
		Kuethman, Kathryn	5.1	\$4,896.00
		Landy, Douglas	17.6	\$32,384.00
		Lingle, Barrett	55.3	\$56,406.00
		Litz, Dominic	39.4	\$41,764.00
		O'Connell, Caitlin	17.6	\$17,952.00
		Ofner, Charlie	9.1	\$12,467.00
		Pesce, Gregory	206.7	\$301,782.00
		Rudolph, Andrew	136.4	\$130,944.00
		Smith, Trudy	48.9	\$57,702.00
		Swingle, Adam	195.2	\$206,912.00
		Turetsky, David	33.6	\$58,800.00
		Venes, Aileen	4.1	\$1,558.00
		Walker, Cecilia	20.5	\$25,420.00
		Weedman, Joshua	0.6	\$822.00
		Wick, Katie	5.1	\$1,938.00
		Wofford, Keith	404.1	\$787,995.00
		Amrein, Steven	5	\$4,150.00
		Moxon, Jack	6.2	\$7,068.00
		Fay, Dylan	0.8	\$944.00
		Patel, Henrik	8.3	\$14,525.00
		Butler, Joshua	82.8	\$87,768.00
		Hu, James	3.2	\$4,672.00
B21 Total			2040.1	\$2,670,900.00
B22	Reports and Schedules Review	Feuer, Aaron	0.2	\$262.00
B22 Total			0.2	\$262.00
B23	Tax Issues	Dreier, David	3.6	\$7,020.00
		Fryman, Scott	12	\$17,520.00
		Urschel, Eric	2.8	\$3,416.00
B23 Total			18.4	\$27,956.00
B25	Retention/Fee statements - W&C	Armand, Jasmine	63.3	\$52,539.00
		Haqqani, Mira	12.9	\$9,546.00
		Lingle, Barrett	0.8	\$816.00
		Ludovici, Stephen	44.1	\$54,684.00
		Pesce, Gregory	3.7	\$5,402.00
		Swingle, Adam	3.6	\$3,816.00
		Venes, Aileen	3.9	\$1,482.00
		Wick, Katie	11.1	\$4,218.00
		Wofford, Keith	0.5	\$975.00
B25 Total			143.9	\$133,478.00
B26	Responding to Fee Objections or Comments	Ludovici, Stephen	1.4	\$1,736.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
B26 Total			1.4	\$1,736.00
B28	Retention/Fee statements - Others	Armand, Jasmine	23.2	\$19,256.00
		Colodny, Aaron	0.7	\$959.00
		Eliaszadeh, Chante	0.9	\$864.00
		Haqqani, Mira	12.9	\$9,546.00
		Ludovici, Stephen	13.7	\$16,988.00
		Pesce, Gregory	0.3	\$438.00
		Rudolph, Andrew	7	\$6,720.00
		Venes, Aileen	12.3	\$4,674.00
		Wick, Katie	4.1	\$1,558.00
B28 Total			75.1	\$61,003.00
B29	Examiner	Waterfield, Amy	5.7	\$3,648.00
B29 Total			5.7	\$3,648.00
B30	Custody & Withhold Matters	Colodny, Aaron	0.3	\$411.00
B30 Total			0.3	\$411.00
B31	Core Mining Issues	O'Connell, Caitlin	14.5	\$14,790.00
		Rudolph, Andrew	6.2	\$5,952.00
		Smith, Trudy	3.8	\$4,484.00
		Venes, Aileen	0.8	\$304.00
		Wofford, Keith	35.6	\$69,420.00
B31 Total			60.9	\$94,950.00
B32	Customer Claim Appeal & Preferred Equity Issues	Colodny, Aaron	3.5	\$4,795.00
		Gundersen, Kathryn	4.2	\$3,486.00
		Hershey, Samuel	4.3	\$6,278.00
		Swingle, Adam	21.1	\$22,366.00
		Taylor, Kyla	15.4	\$15,708.00
		Turetsky, David	0.5	\$875.00
B32 Total			49	\$53,508.00
B33	Confirmation Litigation & Discovery	Abdallah, Rashad	17.9	\$13,246.00
		Amulic, Andrea	100.6	\$118,708.00
		Armand, Jasmine	75.1	\$62,333.00
		Ash, Nikita	3.4	\$3,264.00
		Branson, Ariell	38.4	\$28,416.00
		Chemborisov, Gleb	4	\$1,520.00
		Chen, Tony	11.6	\$4,408.00
		Colodny, Aaron	270.9	\$371,133.00
		Curtis, Lucas	1	\$960.00
		Eliaszadeh, Chante	167.8	\$161,088.00
		Gundersen, Kathryn	327.9	\$272,157.00
		Gurland, Carolyn	162.7	\$222,899.00
		Hafiz, Abdul	26.9	\$27,438.00
		Haqqani, Mira	116.3	\$86,062.00
		Hershey, Samuel	35.9	\$52,414.00
		Hirshorn, Deanna	0.7	\$266.00
		Irukera, Michelle Ife	9.6	\$9,216.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Jaoude, Michael	282.9	\$333,822.00
		Kuethman, Kathryn	168.5	\$161,760.00
		Landy, Douglas	27.2	\$50,048.00
		Levine, Esther	152.4	\$126,492.00
		Lingle, Barrett	10.9	\$11,118.00
		Litz, Dominic	2.5	\$2,650.00
		Mederos, Rudy	15.1	\$9,664.00
		O'Connell, Caitlin	28.7	\$29,274.00
		Pesce, Gregory	60.2	\$87,892.00
		Radek, Mariel	8.1	\$6,723.00
		Rubashkin, Hannah	15.9	\$16,218.00
		Rudolph, Andrew	128.3	\$123,168.00
		Swingle, Adam	125.7	\$133,242.00
		Turetsky, David	48.7	\$85,225.00
		Venes, Aileen	8.3	\$3,154.00
		Walker, Cecilia	113.9	\$141,236.00
		Waterfield, Amy	10.2	\$6,528.00
		Weedman, Joshua	210.8	\$288,796.00
		Wick, Katie	120.1	\$45,638.00
		Wofford, Keith	7.6	\$14,820.00
		Amrein, Steven	5.5	\$4,565.00
		Moxon, Jack	1.9	\$2,166.00
		Gorman, Sean	18.5	\$25,345.00
		Fay, Dylan	29.2	\$34,456.00
		Kakon, Yarden	73.2	\$74,664.00
		Edmonds, Chloe	30.1	\$24,983.00
		Pradhan, Saaket	23.1	\$17,094.00
		Rosen, Richard	6.7	\$4,958.00
		Cuevas, Guillermo	15.5	\$5,270.00
		Cuccaro, Sydney	1.2	\$606.00
		Lesoravage, Arden	4.5	\$1,710.00
B33 Total			3126.1	\$3,308,813.00
B34	Covario AG Matters	Colodny, Aaron	6.2	\$8,494.00
		Havlin, Kim	11.3	\$17,967.00
		Hovsepian, Arev	0.8	\$592.00
		Kuethman, Kathryn	6.6	\$6,336.00
		Pesce, Gregory	7.1	\$10,366.00
		Swingle, Adam	1.2	\$1,272.00
		Turetsky, David	10.9	\$19,075.00
		Daker, Angela	9.1	\$12,467.00
		Stone, Chris	5.4	\$2,052.00
B34 Total			58.6	\$78,621.00
Grand Total			10,398.80	\$12,130,870.00

Exhibit E

**Fourth Interim Period –
Customary and Comparable Compensation Disclosures for White & Case**

The blended hourly rate for White & Case timekeepers (including both professionals and paraprofessionals) who have billed time to the Committee during the Fourth Interim Period was approximately \$1,167 per hour (the “**Committee Blended Hourly Rate**”).²⁰

The non-bankruptcy blended hourly rate for White & Case’s timekeepers during the 12-month period from November 1, 2022 to and including October 31, 2023 (the “**Comparable Period**”)²¹ was, in the aggregate, approximately \$1,013 per hour (the “**Non-Bankruptcy Blended Hourly Rate**”).²²

A detailed comparison of these rates is as follows:

Position	Committee Blended Hourly Rate	Non-Bankruptcy Blended Hourly Rate
Partners	\$1,568	\$1,423
Counsel	\$1,310	\$1,168
Associates ²³	\$969	\$860
Paraprofessionals ²⁴	\$408	\$360
Total	\$1,167	\$1,013

²⁰ White & Case calculated the blended rate for timekeepers who billed to the Committee by dividing the total dollar amount billed by such timekeepers during the Third Interim Period by the total number of hours billed by such timekeepers during the Third Interim Period. Accordingly, it does not reflect the voluntary reductions made by White & Case in preparing Monthly Statements or in consultation with the Fee Examiner.

²¹ On an annual basis, White & Case re-examines and adjusts for increases in seniority and changes in experience, expertise, and status in January of each year the rates for professionals and paraprofessionals. The calculation of the Non-Bankruptcy Blended Hourly Rate includes the rates White & Case billed in 2022 during the Comparable Period. Further, while the Committee Blended Hourly Rate is calculated based on the time and fees worked during the Fourth Interim Period, the Non-Bankruptcy Blended Hourly Rate is calculated based on when the invoices were issued.

²² White & Case calculated the Non-Bankruptcy Blended Hourly Rate by dividing the total dollar amount billed by non-bankruptcy timekeepers in the applicable offices to all matters invoiced during the Comparable Period by the total number of hours billed by non-bankruptcy timekeepers in the applicable offices to all matters invoiced during the Comparable Period. For purposes of the foregoing calculation, White & Case included New York, Chicago, Los Angeles, and Miami as the applicable offices.

²³ Includes law clerks.

²⁴ May include individuals who have been admitted to the bar.

Exhibit F

Fourth Interim Period – Summary of Expenses

Description	Amt
Airfare	\$33,401.97
Computer Services	\$238.00
Court Costs	\$141.31
Deposition Transcripts	\$36,500.18
E-Discovery Data Hosting / Storage	\$75,447.86
E-Discovery Data Processing	\$10,795.94
E-Discovery User Fees	\$17,025.00
Express Mail	\$826.37
Hotel Expense	\$34,584.94
Overtime Meals	\$350.80
Printing	\$408.90
Professional Service	\$138,875.90
Taxi - Business	\$9,240.43
Taxi - Overtime	\$1,223.92
Telephone	\$2.00
Travel Meals	\$131.50
Parking	\$589.97
Business Meals	\$245.00
UCC Filing Fees	\$912.37
Document Research	\$7.40
External Document Production	\$1,956.61
Train - Out of Town	\$251.00
Grand Total	\$363,157.37

Exhibit G

Final Period – Summary by Timekeeper

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
Abdallah, Rashad	Associate	2022	Commercial Litigation Practice	\$740.00	25.5	\$18,870.00
Adamu, Arziki	Associate	2022	Commercial Litigation Practice	\$960.00	123.4	\$118,464.00
Al-Buainain, Jarrah	Associate	2020	Technology Transactions Practice	\$890.00	40.8	\$36,312.00
				\$1,020.00	28.7	\$29,274.00
Amrein, Steven	Associate	2021	Capital Markets Practice	\$830.00	100.2	\$83,166.00
Amulic, Andrea	Associate	2017	Financial Restructuring & Insolvency (FRI) Practice	\$1,060.00	537.4	\$569,644.00
				\$1,180.00	656.6	\$774,788.00
Andolina, Michael	Partner	1999	Commercial Litigation Practice	\$1,470.00	24.5	\$36,015.00
				\$1,750.00	11.9	\$20,825.00
Aquije, Alonso	Associate	2022	Financial Restructuring & Insolvency (FRI) Practice	\$740.00	0.7	\$518.00
Armand, Jasmine	Associate	2021	Financial Restructuring & Insolvency (FRI) Practice	\$830.00	509.8	\$423,134.00
Ash, Nikita	Associate	2021	Commercial Litigation Practice	\$770.00	54.4	\$41,888.00
				\$960.00	420.0	\$403,200.00
Baccash, Laura	Counsel	2003	Financial Restructuring & Insolvency (FRI) Practice	\$1,310.00	29.1	\$38,121.00
Bah, Estelle	Legal Assistant	N/A	Intellectual Property Practice	\$380.00	0.5	\$190.00
Baldwin, Harriet	Associate	2021	Financial Institutions Advisory Practice	\$770.00	31.3	\$24,101.00
Balmain, Charles	Partner	2003	Commercial Litigation Practice	\$1,590.00	10.6	\$16,854.00
Bao, Allieana	Associate	2023	Pool Associates - Corporate	\$680.00	55.3	\$37,604.00
				\$740.00	0.3	\$222.00
Beaton, Alexander	Associate	2015	Commercial Litigation Practice	\$1,240.00	21.6	\$26,784.00
Beguiristain, Maria	Partner	1995	White Collar Practice	\$1,460.00	3.7	\$5,402.00
Branson, Ariell	Associate	2023	Commercial Litigation Practice	\$680.00	58.0	\$39,440.00
				\$740.00	351.7	\$260,258.00
Braun, Viktor	Associate	2005	Financial Restructuring & Insolvency (FRI) Practice	\$1,060.00	5.8	\$6,148.00
Brazil, Joseph	Partner	1997	Debt Finance Practice	\$1,750.00	11.3	\$19,775.00
Brontzas, Katina	Staff Attorney	2002	Financial Restructuring & Insolvency (FRI) Practice	\$890.00	123.0	\$109,470.00
				\$960.00	0.7	\$672.00
Butler, Joshua	Associate	2016	M&A - Corporate Practice	\$1,060.00	240.4	\$254,824.00
Calaycay - De la Cruz, Rodelyn	Manager of Litigation Support	N/A	Timekeeper Pool	\$340.00	4.1	\$1,394.00
Cange, Gloria	Associate	2023	Commercial Litigation Practice	\$680.00	44.5	\$30,260.00
				\$740.00	112.0	\$82,880.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
Chemborisov, Gleb	Litigation Specialist	N/A	Timekeeper Pool	\$355.00	86.1	\$30,565.50
				\$380.00	231.7	\$88,046.00
Chen, Michelle	Associate	2022	Pool Associates - Corporate	\$680.00	35.5	\$24,140.00
Chen, Tony	Project Manager - Litigation Support	N/A	Timekeeper Pool	\$355.00	134.5	\$47,747.50
				\$380.00	465.4	\$176,852.00
Chin, Sylvia	Partner of Counsel	1978	Securities Practice	\$1,470.00	0.6	\$882.00
Cohen, Joel	Partner	1989	White Collar Practice	\$1,750.00	7.2	\$12,600.00
Colodny, Aaron	Partner	2013	Financial Restructuring & Insolvency (FRI) Practice	\$1,270.00	688.1	\$873,887.00
				\$1,370.00	2,040.4	\$2,795,348.00
Corbett-Graham, Will	Associate	2015	Commercial Litigation Practice	\$1,240.00	0.5	\$620.00
Crowley, Michael	Associate	2022	Trade Practice	\$740.00	20.9	\$15,466.00
Cuccaro, Sydney	Research Professional	N/A	Research & Information Services	\$505.00	1.2	\$606.00
Cuevas, Guillermo	Litigation Specialist	N/A	Practice Technology - Disputes	\$315.00	6.0	\$1,890.00
				\$340.00	18.0	\$6,120.00
Cuillerier, Ian	Partner	1996	Derivatives Practice	\$1,700.00	0.3	\$510.00
Curtis, Lucas	Associate	2020	Commercial Litigation Practice	\$770.00	332.9	\$256,333.00
				\$960.00	836.5	\$803,040.00
Daker, Angela	Partner	1998	Commercial Litigation Practice	\$1,370.00	9.1	\$12,467.00
Das, Adyasha	Associate	2023	M&A - Corporate Practice	\$890.00	143.2	\$127,448.00
				\$960.00	155.9	\$149,664.00
Demoulin, Renza	Associate	2019	Commercial Litigation Practice	\$1,060.00	119.7	\$126,882.00
Diamond, Colin	Partner	2000	Securities Practice	\$1,810.00	17.2	\$31,132.00
				\$1,950.00	7.2	\$14,040.00
Dreier, David	Partner	1995	Tax Practice	\$1,810.00	12.6	\$22,806.00
				\$1,950.00	51.6	\$100,620.00
Dufner, Emily	Associate	N/A	Pool Associates - Litigation	\$680.00	17.8	\$12,104.00
				\$740.00	0.7	\$518.00
Eckstut, Burr	Partner	2009	Technology Transactions Practice	\$1,270.00	3.2	\$4,064.00
				\$1,370.00	47.3	\$64,801.00
Edgington, Christopher	Associate	2016	Financial Restructuring & Insolvency (FRI) Practice	\$1,090.00	22.1	\$24,089.00
				\$1,220.00	4.3	\$5,246.00
Edmonds, Chloe	Associate	2022	Commercial Litigation Practice	\$830.00	30.1	\$24,983.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
Edwards, Juliesa	Associate	2016	Debt Finance Practice	\$1,180.00	20.5	\$24,190.00
Eliaszadeh, Chante	Associate	2021	Bank Advisory Practice	\$770.00	589.3	\$453,761.00
				\$960.00	1,035.1	\$993,696.00
Ellis, Debra	Associate	2013	M&A - Corporate Practice	\$1,140.00	25.4	\$28,956.00
Ericksen, A.J.	Partner	2005	Securities Practice	\$1,350.00	77.0	\$103,950.00
				\$1,460.00	315.6	\$460,776.00
Fajar, Jimmy	Sr Manager of Litigation Support	N/A	Timekeeper Pool	\$415.00	3.4	\$1,411.00
Fay, Dylan	Associate	2016	Commercial Litigation Practice	\$1,180.00	30.0	\$35,400.00
Ferrier, Kyle	Associate	2020	Financial Restructuring & Insolvency (FRI) Practice	\$1,060.00	90.8	\$96,248.00
Feuer, Aaron	Counsel	2013	Employment Compensation & Benefits (ECB) Practice	\$1,310.00	23.8	\$31,178.00
Fryman, Scott	Partner	2015	Tax Practice	\$1,350.00	8.1	\$10,935.00
				\$1,460.00	83.4	\$121,764.00
Fuhr, Mark	Legal Assistant	N/A	Financial Restructuring & Insolvency (FRI) Practice	\$415.00	0.2	\$83.00
Funderburk, Kelly	Associate	2020	Technology Transactions Practice	\$1,020.00	12.7	\$12,954.00
Gaertner, Reilly	Associate	2016	Real Estate Practice	\$1,180.00	18.2	\$21,476.00
Galvan, Paolo	Litigation Specialist	N/A	Practice Technology - Disputes	\$340.00	5.0	\$1,700.00
Gez, Maia	Partner	2008	Securities Practice	\$1,460.00	26.2	\$38,252.00
Gilson, Jeff	Partner	2014	M&A - Private Equity Practice	\$1,370.00	8.1	\$11,097.00
Gorman, Sean	Partner	1988	Commercial Litigation Practice	\$1,370.00	19.0	\$26,030.00
Gorsich, Ronald	Partner	2001	Financial Restructuring & Insolvency (FRI) Practice	\$1,270.00	5.0	\$6,350.00
				\$1,370.00	2.5	\$3,425.00
Govindgari, Shravya	Associate	2021	Commercial Litigation Practice	\$770.00	32.3	\$24,871.00
Graham, Richard	Counsel	2003	Financial Restructuring & Insolvency (FRI) Practice	\$1,210.00	20.8	\$25,168.00
Greenagel, Kelsey	Associate	N/A	Pool Associates - Litigation	\$680.00	36.6	\$24,888.00
Greene, Rick	Research Professional	N/A	Research & Information Services	\$505.00	0.4	\$202.00
Gundersen, Kathryn	Associate	2022	Commercial Litigation Practice	\$680.00	31.7	\$21,556.00
				\$830.00	1,177.7	\$977,491.00
Gurland, Carolyn	Partner	1995	Commercial Litigation Practice	\$1,270.00	472.9	\$600,583.00
				\$1,370.00	496.9	\$680,753.00
Hafiz, Abdul	Associate	2020	Commercial Litigation Practice	\$1,020.00	30.0	\$30,600.00
Hancock, Trace	Associate	2021	Pool Associates - Corporate	\$680.00	11.7	\$7,956.00
Haqqani, Mira	Associate	2022	Financial Restructuring & Insolvency (FRI) Practice	\$680.00	271.0	\$184,280.00
				\$740.00	1,204.2	\$891,108.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
Harper, Thomas	Associate	2022	Intellectual Property Practice	\$680.00	3.6	\$2,448.00
Hassan Ali, Fatima	Associate	2015	Securities Practice	\$940.00	44.4	\$41,736.00
				\$1,060.00	11.9	\$12,614.00
Havlin, Kim	Partner	2008	Commercial Litigation Practice	\$1,350.00	35.6	\$48,060.00
				\$1,590.00	77.5	\$123,225.00
Heitmann, Marlin	Associate	2023	Commercial Litigation Practice	\$535.00	2.9	\$1,551.50
				\$740.00	23.6	\$17,464.00
Hernandez, Sarah	Associate	2017	M&A - Corporate Practice	\$1,060.00	12.3	\$13,038.00
Hershey, Samuel	Partner	2013	Commercial Litigation Practice	\$1,270.00	487.9	\$619,633.00
				\$1,460.00	703.8	\$1,027,548.00
Hirshorn, Deanna	Legal Assistant	N/A	Financial Restructuring & Insolvency (FRI) Practice	\$355.00	64.9	\$23,039.50
				\$380.00	39.5	\$15,010.00
Holmes, Chanel	Associate	N/A	Pool Associates - Corporate	\$740.00	10.0	\$7,400.00
Hong, Alice	Associate	2020	Commercial Litigation Practice	\$890.00	9.2	\$8,188.00
Hovsepian, Arev	Associate	2022	Commercial Litigation Practice	\$740.00	6.7	\$4,958.00
Howard, Joshua	Associate	2022	Pool Associates - Litigation	\$680.00	6.0	\$4,080.00
Hu, James	Partner	2013	M&A - Private Equity Practice	\$1,270.00	23.6	\$29,972.00
				\$1,460.00	124.7	\$182,062.00
Huang, Keith	Project Manager - Litigation Support	N/A	Practice Technology - Disputes	\$355.00	0.5	\$177.50
				\$380.00	12.0	\$4,560.00
Iloegbunam, Michael	Associate	2022	Tax Practice	\$830.00	3.0	\$2,490.00
Irukera, Michelle Ife	Associate	2021	Commercial Litigation Practice	\$960.00	23.6	\$22,656.00
Jaoude, Michael	Associate	2018	Commercial Litigation Practice	\$1,060.00	442.6	\$469,156.00
				\$1,180.00	522.9	\$617,022.00
Jividen, David	Staff Attorney	1988	Trade Practice	\$340.00	6.6	\$2,244.00
				\$640.00	3.2	\$2,048.00
Johnson, Mary	Associate	2018	M&A - Corporate Practice	\$890.00	103.5	\$92,115.00
Jones, Charlotte	Trainee Lawyer	N/A	Financial Restructuring & Insolvency (FRI) Practice	\$500.00	9.8	\$4,900.00
				\$535.00	9.2	\$4,922.00
Kakon, Yarden	Associate	2019	Commercial Litigation Practice	\$1,020.00	73.2	\$74,664.00
Kassem, Hana	Associate	N/A	Pool Associates - Litigation	\$680.00	0.6	\$408.00
Kava, Sam	Associate	2020	Financial Restructuring & Insolvency (FRI) Practice	\$770.00	606.5	\$467,005.00
				\$960.00	228.3	\$219,168.00
Kessie, Nana-Gyasi	Associate	N/A	M&A - Corporate Practice	\$680.00	21.5	\$14,620.00
				\$830.00	3.2	\$2,656.00
Kessler, Daniel	Senior PSL	1997	M&A - Corporate Practice	\$1,240.00	1.0	\$1,240.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
Kirk, Elizabeth	Partner	2010	Debt Finance Practice	\$1,460.00	4.9	\$7,154.00
Kitchen, Laura	Associate	2015	Financial Institutions Advisory Practice	\$1,130.00	7.6	\$8,588.00
Kong, James	Counsel	2014	Bank Advisory Practice	\$1,210.00	72.7	\$87,967.00
Konstantynowski, Alex	Associate	2022	Financial Restructuring & Insolvency (FRI) Practice	\$770.00	25.6	\$19,712.00
				\$960.00	133.0	\$127,680.00
Koster, Charles	Partner	2009	Financial Restructuring & Insolvency (FRI) Practice	\$1,270.00	5.1	\$6,477.00
				\$1,460.00	3.5	\$5,110.00
Kozakevich, Esther	Associate	2022	Commercial Litigation Practice	\$680.00	47.8	\$32,504.00
				\$830.00	84.8	\$70,384.00
Kuethman, Kathryn	Associate	2021	Commercial Litigation Practice	\$770.00	25.7	\$19,789.00
				\$960.00	593.5	\$569,760.00
Landy, Douglas	Partner	1994	Bank Advisory Practice	\$1,700.00	353.2	\$600,440.00
				\$1,840.00	1,041.6	\$1,916,544.00
Laursen, Lucee	Associate	2022	Pool Associates - Corporate	\$740.00	13.2	\$9,768.00
Lesoravage, Arden	Legal Assistant	N/A	Debt Finance Practice	\$380.00	4.5	\$1,710.00
Levine, Esther	Associate	2022	Commercial Litigation Practice	\$830.00	221.5	\$183,845.00
Liebers, Alexander	Associate	2019	M&A - Corporate Practice	\$1,060.00	48.0	\$50,880.00
Lin, Leslie	Associate	2022	Tax Practice	\$680.00	3.5	\$2,380.00
Ling, Adrian	Associate	2022	Capital Markets Practice	\$680.00	2.6	\$1,768.00
Lingle, Barrett	Associate	2020	Financial Restructuring & Insolvency (FRI) Practice	\$890.00	345.9	\$307,851.00
				\$1,020.00	599.3	\$611,286.00
Litz, Dominic	Associate	2018	Financial Restructuring & Insolvency (FRI) Practice	\$940.00	587.3	\$552,062.00
				\$1,060.00	236.1	\$250,266.00
Ludovici, Stephen	Associate	2014	Financial Restructuring & Insolvency (FRI) Practice	\$1,130.00	318.7	\$360,131.00
				\$1,240.00	284.7	\$353,028.00
Lupinacci, Frank	Partner	2008	M&A - Private Equity Practice	\$1,460.00	19.9	\$29,054.00
Madriz, Katherine	Associate	N/A	Commercial Litigation Practice	\$770.00	6.9	\$5,313.00
				\$960.00	18.4	\$17,664.00
Magnaye, Maclin	Litigation Specialist	N/A	Practice Technology - Disputes	\$340.00	5.4	\$1,836.00
Mahjoub, Samer	Associate	2012	EIPF Practice	\$980.00	14.5	\$14,210.00
Mann, Laura Katherine	Partner	2012	Securities Practice	\$1,370.00	52.2	\$71,514.00
Marnin, Tal	Partner	1997	Employment Compensation & Benefits (ECB) Practice	\$1,270.00	4.8	\$6,096.00
				\$1,370.00	1.5	\$2,055.00
Mason, Kyle	Associate	2019	Commercial Litigation Practice	\$1,020.00	41.6	\$42,432.00
McCombs, Sam	Associate	2022	Pool Associates - Corporate	\$740.00	1.7	\$1,258.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
McCullough, Katherine	Partner	2008	Investment Funds Practice	\$1,270.00	2.9	\$3,683.00
McNulty, Richard	Associate	10/25/2019	EIPF Practice	\$1,020.00	23.7	\$24,174.00
Mederos, Rudy	Project Manager - Litigation Support	2001	Timekeeper Pool	\$595.00	89.8	\$53,431.00
				\$640.00	211.9	\$135,616.00
Mildorf, Karalyn	Partner	2006	Trade Practice	\$1,370.00	16.0	\$21,920.00
Moradi, Sadi	Associate	2020	Employment Compensation & Benefits (ECB) Practice	\$770.00	36.0	\$27,720.00
				\$960.00	13.7	\$13,152.00
Moxon, Jack	Associate	2016	EIPF Practice	\$1,140.00	110.5	\$125,970.00
Nyer, Damien	Partner	2008	Arbitration Practice	\$1,590.00	4.3	\$6,837.00
O'Connell, Caitlin	Associate	2018	Financial Restructuring & Insolvency (FRI) Practice	\$940.00	815.9	\$766,946.00
				\$1,020.00	1,305.0	\$1,331,100.00
Ofner, Charlie	Partner	2007	M&A - Corporate Practice	\$1,270.00	20.4	\$25,908.00
				\$1,370.00	285.8	\$391,546.00
Pados, Gyorgy	Associate Director	N/A	Timekeeper Pool	\$415.00	19.6	\$8,134.00
Parra Criste, Amanda	Associate	2015	Financial Restructuring & Insolvency (FRI) Practice	\$1,090.00	29.2	\$31,828.00
Patel, Henrik	Partner	2002	Employment Compensation & Benefits (ECB) Practice	\$1,750.00	21.7	\$37,975.00
Pesce, Gregory	Partner	2011	Financial Restructuring & Insolvency (FRI) Practice	\$1,350.00	958.6	\$1,294,110.00
				\$1,460.00	1,226.4	\$1,790,544.00
Phillips, Nastascia	Associate	2021	M&A - Corporate Practice	\$830.00	82.1	\$68,143.00
Pico, Gabriella	Associate	2022	Commercial Litigation Practice	\$680.00	70.9	\$48,212.00
				\$740.00	23.4	\$17,316.00
Pradhan, Saaket	Associate	N/A	Pool Associates - Litigation	\$740.00	23.1	\$17,094.00
Quinn, Logan	Associate	2021	Commercial Litigation Practice	\$890.00	96.5	\$85,885.00
				\$1,020.00	73.1	\$74,562.00
Radek, Mariel	Associate	2022	Commercial Litigation Practice	\$680.00	64.9	\$44,132.00
				\$830.00	34.0	\$28,220.00
Radlow, Morvyn	Partner	2011	Financial Restructuring & Insolvency (FRI) Practice	\$1,370.00	5.5	\$7,535.00
Ramirez, John	Associate	2009	Financial Restructuring & Insolvency (FRI) Practice	\$1,170.00	305.3	\$357,201.00
				\$1,270.00	335.4	\$425,958.00
Repel, Noah	Associate	2021	Commercial Litigation Practice	\$680.00	93.7	\$63,716.00
				\$830.00	38.9	\$32,287.00
Rivero, Devin	Associate	2020	Financial Restructuring & Insolvency (FRI) Practice	\$770.00	14.1	\$10,857.00
Rogers, Jonathan	Partner	2006	Financial Institutions Advisory Practice	\$1,350.00	5.8	\$7,830.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
Rosamond, Victoria	Partner	2006	Employment Compensation & Benefits (ECB) Practice	\$1,370.00	5.5	\$7,535.00
Rosen, Richard	Associate	2023	Pool Associates - Litigation	\$740.00	6.7	\$4,958.00
Rozell, Samantha	Counsel	2014	Employment Compensation & Benefits (ECB) Practice	\$1,210.00	11.8	\$14,278.00
Rubashkin, Hannah	Associate	2020	Commercial Litigation Practice	\$1,020.00	130.9	\$133,518.00
Rudolph, Andrew	Associate	2021	Financial Restructuring & Insolvency (FRI) Practice	\$770.00	816.3	\$628,551.00
				\$960.00	1,284.2	\$1,232,832.00
Saber, Leili	Associate	2022	Commercial Litigation Practice	\$830.00	5.6	\$4,648.00
Sachdeva, Prena	Associate	N/A	Pool Associates - Corporate	\$740.00	15.9	\$11,766.00
Saunders, Coleman	Associate	2021	Commercial Litigation Practice	\$960.00	18.9	\$18,144.00
Seck, Ndeye Aita	Associate	N/A	Pool Associates - Litigation	\$680.00	16.2	\$11,016.00
				\$740.00	4.2	\$3,108.00
Sen, Sunrita	Associate	2017	M&A - Corporate Practice	\$940.00	43.8	\$41,172.00
				\$1,140.00	1.4	\$1,596.00
Shabir, Zarka	Associate	N/A	Pool Associates - Litigation	\$680.00	11.3	\$7,684.00
				\$740.00	18.5	\$13,690.00
Shelburne, Peter	Associate	2020	Employment Compensation & Benefits (ECB) Practice	\$1,020.00	10.5	\$10,710.00
Sim, Linda	Partner	2014	Technology Transactions Practice	\$1,370.00	11.1	\$15,207.00
Simkins, Clint	Associate	N/A	Financial Restructuring & Insolvency (FRI) Practice	\$740.00	0.8	\$592.00
Sinai, Leel	Associate	2013	Bank Advisory Practice	\$1,090.00	51.6	\$56,244.00
				\$1,220.00	36.4	\$44,408.00
Smith, Erin	Associate	2014	Commercial Litigation Practice	\$1,270.00	174.1	\$221,107.00
Smith, Trudy	Associate	2016	Financial Restructuring & Insolvency (FRI) Practice	\$1,060.00	433.5	\$459,510.00
				\$1,180.00	304.5	\$359,310.00
Sorab, Katherine	Trainee Lawyer	N/A	Commercial Litigation Practice	\$535.00	5.8	\$3,103.00
Spasoff, Sean	Legal Assistant	N/A	Antitrust Practice	\$355.00	0.6	\$213.00
Spencer, Paige	Project Manager - Litigation Support	2014	Practice Technology - Disputes	\$595.00	161.5	\$96,092.50
				\$640.00	171.9	\$110,016.00
Spennicchia, Kerri	Research Professional	N/A	Research & Information Services	\$470.00	0.7	\$329.00
				\$505.00	4.6	\$2,323.00
Sporn, Zachary	Associate	N/A	Pool Associates - Litigation	\$680.00	13.2	\$8,976.00
Spurgeon, Bryan	Associate	2017	M&A - Private Equity Practice	\$770.00	39.7	\$30,569.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
Stone, Chris	Project Manager - Litigation Support	N/A	Timekeeper Pool	\$355.00	3.4	\$1,207.00
				\$380.00	7.5	\$2,850.00
Stoner, Will	Partner	2013	Financial Restructuring & Insolvency (FRI) Practice	\$1,270.00	0.3	\$381.00
Storch, Charlotte	Associate	2021	Commercial Litigation Practice	\$960.00	53.1	\$50,976.00
Strother, Michael	Associate	2022	Debt Finance Practice	\$830.00	7.6	\$6,308.00
Sutherland, Gabe	Associate	N/A	Financial Restructuring & Insolvency (FRI) Practice	\$740.00	18.0	\$13,320.00
Sutherland-Smith, Kathryn	Associate	2014	Financial Restructuring & Insolvency (FRI) Practice	\$1,090.00	130.9	\$142,681.00
Swingle, Adam	Associate	2018	Financial Restructuring & Insolvency (FRI) Practice	\$940.00	531.0	\$499,140.00
				\$1,060.00	1,069.2	\$1,133,352.00
Taylor, Kyla	Associate	2021	Commercial Litigation Practice	\$890.00	7.6	\$6,764.00
				\$1,020.00	78.2	\$79,764.00
Taylor, Miles	Associate	2019	Financial Restructuring & Insolvency (FRI) Practice	\$940.00	124.3	\$116,842.00
				\$1,060.00	12.9	\$13,674.00
Telemi, Romer	Associate	2021	Commercial Litigation Practice	\$890.00	120.8	\$107,512.00
				\$1,020.00	374.8	\$382,296.00
Thatch, David	Partner	1997	Securitization Practice	\$1,950.00	36.5	\$71,175.00
Thomson, Suzanne	Counsel	2013	Financial Restructuring & Insolvency (FRI) Practice	\$1,310.00	4.3	\$5,633.00
Tuffey, Claire	Associate	2020	Financial Restructuring & Insolvency (FRI) Practice	\$960.00	22.3	\$21,408.00
Turetsky, David	Partner	2003	Financial Restructuring & Insolvency (FRI) Practice	\$1,620.00	731.4	\$1,184,868.00
				\$1,750.00	968.7	\$1,695,225.00
Urbina, Alondra	Associate	2022	Debt Finance Practice	\$830.00	5.7	\$4,731.00
Urschel, Eric	Associate	2015	Tax Practice	\$1,090.00	17.2	\$18,748.00
				\$1,220.00	55.8	\$68,076.00
Venes, Aileen	Legal Assistant	N/A	Financial Restructuring & Insolvency (FRI) Practice	\$355.00	176.2	\$62,551.00
				\$380.00	266.5	\$101,270.00
Vora, Pankti	Associate	2016	M&A - Private Equity Practice	\$1,060.00	145.3	\$154,018.00
Walker, Cecilia	Associate	2014	Commercial Litigation Practice	\$1,130.00	211.1	\$238,543.00
				\$1,240.00	699.2	\$867,008.00
Warren, Gregory	Associate	2016	Financial Restructuring & Insolvency (FRI) Practice	\$1,060.00	795.4	\$843,124.00
				\$1,180.00	184.8	\$218,064.00
Waterfield, Amy	Project Manager - Litigation Support	1997	Practice Technology - Disputes	\$595.00	121.4	\$72,233.00
				\$640.00	148.6	\$95,104.00
Weedman, Joshua	Partner	2005	Commercial Litigation Practice	\$1,370.00	517.2	\$708,564.00
Wick, Katie	Legal Assistant	N/A	Financial Restructuring & Insolvency (FRI) Practice	\$355.00	1.8	\$639.00

Name	Title	Year Admitted	Areas of Expertise	Rate(s)	Hours	Fees
				\$380.00	179.7	\$68,286.00
Wofford, Keith	Partner	1994	Financial Restructuring & Insolvency (FRI) Practice	\$1,810.00	797.1	\$1,442,751.00
				\$1,950.00	1,932.0	\$3,767,400.00
Zatz, Andrew	Partner	2008	Financial Restructuring & Insolvency (FRI) Practice	\$1,350.00	104.0	\$140,400.00
				\$1,460.00	4.0	\$5,840.00
Zeve, Andrew	Partner	2003	Commercial Litigation Practice	\$1,370.00	13.4	\$18,358.00
			Total		45,310.6	\$51,215,528.00
			Less Credit			\$32,104.80
			Less Fee Examiner Reductions			\$680,455.33
			Grand Total			\$50,502,967.87

Exhibit H

Final Period – Summary by Project Category

Cat. No.	Project Category Description	Total Hours	Total Fees
B01	Asset Analysis / Disposition	1,925.9	\$2,333,251.50
B02	Automatic Stay Issues	114.8	\$126,001.50
B03	Avoidance Actions	535.5	\$570,152.50
B04	Bitcoin Mining, Crypto Matters, and Business Operations	2,627.1	\$3,470,262.50
B05	Case Administration	1,860.9	\$1,633,704.00
B06	Case Strategy	1,281.2	\$1,566,939.50
B07	Claims Administration and Objections	608.0	\$710,692.50
B08	Committee Meetings / Communications	3,128.7	\$3,716,835.00
B09	Communications with Account Holders	1,014.5	\$1,008,222.00
B10	Corporate / Securities Issues	3,124.3	\$4,010,861.00
B11	Customer Issues	2,631.4	\$2,983,336.00
B12	Discovery	4,526.7	\$3,777,138.00
B13	Employee issues	406.6	\$464,751.00
B14	Executory Contracts / Unexpired Leases	35.0	\$33,140.00
B15	Financing Matters	67.0	\$102,361.00
B16	First Day Pleadings	321.8	\$347,703.00
B17	Hearings and Court Matters	734.0	\$956,198.00
B18	Insurance Issues	26.3	\$26,816.00
B19	Lien Review / Investigation	2,371.0	\$2,615,526.00
B20	Nonworking Travel Time Billed	30.5	\$48,368.00
B21	Plan / Disclosure Statement	5,753.2	\$7,582,522.00
B22	Reports and Schedules Review	60.9	\$73,341.00
B23	Tax Issues	244.4	\$367,720.00
B24	Utilities Issues	0.0	\$0.00
B25	Retention/Fee statements - W&C	1,042.4	\$1,043,328.50
B26	Responding to Fee Objections or Comments	31.7	\$39,042.00
B27	Expense Reimbursement for Committee Members	0.9	\$629.50
B28	Retention/Fee statements - Others	689.5	\$704,361.00
B29	Examiner	495.1	\$567,097.00
B30	Custody & Withhold Matters	1,544.4	\$1,715,648.00
B31	Core Mining Issues	994.2	\$1,101,219.50
B32	Customer Claim Appeal & Preferred Equity Issues	3,898.0	\$4,130,926.50
B33	Confirmation Litigation & Discovery	3,126.1	\$3,308,813.00
B34	Covario AG Matters	58.6	\$78,621.00
	Total	45,310.6	\$51,215,528.00
	Less Credit		\$32,104.80
	Less Fee Examiner Reductions		\$680,455.33
	Grand Total		\$50,502,967.87

Exhibit I

Final Period – Summary by Project Category & by Timekeeper

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
B01	Asset Analysis / Disposition	Amulic, Andrea	2.1	\$2,358.00
		Brazil, Joseph	1.8	\$3,150.00
		Colodny, Aaron	37.0	\$48,870.00
		Das, Adyasha	64.8	\$57,672.00
		Diamond, Colin	0.7	\$1,267.00
		Edwards, Juliesa	11.8	\$13,924.00
		Eliaszadeh, Chante	70.4	\$61,827.00
		Ericksen, A.J.	6.2	\$8,766.00
		Fryman, Scott	0.7	\$1,022.00
		Gundersen, Kathryn	2.5	\$2,075.00
		Haqqani, Mira	16.6	\$12,284.00
		Hershey, Samuel	4.3	\$6,088.00
		Hirshorn, Deanna	0.5	\$190.00
		Kava, Sam	20.0	\$15,552.00
		Landy, Douglas	111.2	\$200,240.00
		Liebers, Alexander	45.6	\$48,336.00
		Lingle, Barrett	24.2	\$24,229.00
		Ludovici, Stephen	0.2	\$226.00
		Lupinacci, Frank	18.5	\$27,010.00
		McNulty, Richard	20.0	\$20,400.00
		Nyer, Damien	0.8	\$1,272.00
		O'Connell, Caitlin	158.9	\$160,470.00
		Ofner, Charlie	33.7	\$44,129.00
		Pesce, Gregory	139.9	\$194,112.00
		Ramirez, John	40.0	\$48,770.00
		Rudolph, Andrew	23.4	\$20,830.00
		Sen, Sunrita	5.1	\$4,794.00
		Sinai, Leel	10.8	\$12,916.00
		Swingle, Adam	68.4	\$64,812.00
		Taylor, Miles	10.6	\$9,964.00
		Turetsky, David	54.0	\$90,132.00
		Venes, Aileen	8.8	\$3,124.00
		Walker, Cecilia	4.6	\$5,704.00
		Warren, Gregory	396.1	\$424,570.00
		Wofford, Keith	198.9	\$381,051.00
		Zatz, Andrew	53.1	\$71,729.00
		Hu, James	5.6	\$7,112.00
		Moradi, Sadi	13.7	\$13,152.00
		Johnson, Mary	93.1	\$82,859.00
		Edgington, Christopher	6.0	\$6,540.00
		Marnin, Tal	1.5	\$2,055.00
		Spennicchia, Kerri	2.9	\$1,464.50
		Mahjoub, Samer	14.5	\$14,210.00
		Phillips, Nastascia	81.8	\$67,894.00
		Strother, Michael	7.6	\$6,308.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Jividen, David	0.6	\$204.00
		Gaertner, Reilly	18.2	\$21,476.00
		Beguiristain, Maria	3.7	\$5,402.00
		Shelburne, Peter	10.5	\$10,710.00
B01 Total			1,925.9	\$2,333,251.50
B02	Automatic Stay Issues	Brountzas, Katina	0.1	\$89.00
		Colodny, Aaron	4.5	\$5,865.00
		Curtis, Lucas	7.4	\$7,104.00
		Eliaszadeh, Chante	0.4	\$384.00
		Haqqani, Mira	1.1	\$814.00
		Hershey, Samuel	0.4	\$508.00
		Kava, Sam	1.4	\$1,078.00
		Ludovici, Stephen	0.1	\$113.00
		Nyer, Damien	3.5	\$5,565.00
		Ramirez, John	8.8	\$10,296.00
		Rudolph, Andrew	24.0	\$19,658.00
		Smith, Trudy	1.8	\$1,944.00
		Swingle, Adam	21.1	\$22,366.00
		Turetsky, David	4.0	\$6,636.00
		Venes, Aileen	1.1	\$390.50
		Walker, Cecilia	31.1	\$38,432.00
		Warren, Gregory	1.1	\$1,250.00
		Wofford, Keith	1.2	\$2,200.00
		Rivero, Devin	1.7	\$1,309.00
B02 Total			114.8	\$126,001.50
B03	Avoidance Actions	Branson, Ariell	57.0	\$42,180.00
		Colodny, Aaron	23.5	\$32,085.00
		Curtis, Lucas	44.2	\$40,722.00
		Ferrier, Kyle	44.7	\$47,382.00
		Gundersen, Kathryn	33.5	\$27,805.00
		Gurland, Carolyn	62.5	\$79,375.00
		Haqqani, Mira	6.1	\$4,514.00
		Hershey, Samuel	2.5	\$3,270.00
		Jaoude, Michael	17.1	\$18,498.00
		Kava, Sam	18.0	\$13,860.00
		Kuethman, Kathryn	15.2	\$14,592.00
		Lingle, Barrett	2.3	\$2,138.00
		Litz, Dominic	19.5	\$19,302.00
		Pesce, Gregory	25.6	\$34,560.00
		Quinn, Logan	9.1	\$8,099.00
		Radek, Mariel	1.4	\$952.00
		Rudolph, Andrew	8.7	\$8,352.00
		Smith, Trudy	4.8	\$5,088.00
		Swingle, Adam	11.8	\$11,284.00
		Telemi, Romer	4.8	\$4,272.00
		Turetsky, David	20.3	\$34,238.00
		Venes, Aileen	9.2	\$3,363.50
		Walker, Cecilia	74.1	\$89,277.00
		Wofford, Keith	8.4	\$15,442.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Sutherland-Smith, Kathryn	4.6	\$5,014.00
		Sporn, Zachary	6.6	\$4,488.00
B03 Total			535.5	\$570,152.50
B04	Bitcoin Mining, Crypto Matters, and Business Operations	Amulic, Andrea	10.4	\$11,180.00
		Armand, Jasmine	1.1	\$913.00
		Ash, Nikita	5.4	\$4,158.00
		Branson, Ariell	11.0	\$7,480.00
		Colodny, Aaron	29.7	\$38,959.00
		Das, Adyasha	1.6	\$1,424.00
		Diamond, Colin	1.2	\$2,340.00
		Dufner, Emily	8.0	\$5,440.00
		Edwards, Juliesa	6.6	\$7,788.00
		Eliaszadeh, Chante	97.8	\$87,903.00
		Ericksen, A.J.	13.4	\$19,234.00
		Greene, Rick	0.4	\$202.00
		Hafiz, Abdul	3.1	\$3,162.00
		Haqqani, Mira	5.7	\$4,068.00
		Hershey, Samuel	61.7	\$89,094.00
		Hirshorn, Deanna	0.4	\$152.00
		Kava, Sam	0.2	\$192.00
		Kessie, Nana-Gyasi	3.2	\$2,656.00
		Landy, Douglas	64.9	\$113,648.00
		Liebers, Alexander	1.1	\$1,166.00
		Lingle, Barrett	14.9	\$15,198.00
		Litz, Dominic	2.6	\$2,756.00
		Ludovici, Stephen	0.1	\$113.00
		Lupinacci, Frank	0.3	\$438.00
		Madriz, Katherine	6.9	\$5,313.00
		Mason, Kyle	41.6	\$42,432.00
		McNulty, Richard	3.7	\$3,774.00
		O'Connell, Caitlin	795.3	\$800,278.00
		Ofner, Charlie	253.4	\$347,158.00
		Pesce, Gregory	112.0	\$154,984.00
		Quinn, Logan	4.9	\$4,361.00
		Ramirez, John	10.9	\$12,753.00
		Rudolph, Andrew	57.8	\$54,481.00
		Seck, Ndeye Aita	14.1	\$9,804.00
		Smith, Trudy	0.4	\$448.00
		Swingle, Adam	97.0	\$92,296.00
		Taylor, Miles	19.6	\$18,424.00
		Turetsky, David	38.4	\$63,651.00
		Venes, Aileen	6.7	\$2,496.00
		Walker, Cecilia	10.6	\$11,978.00
		Warren, Gregory	11.5	\$12,682.00
		Wofford, Keith	641.8	\$1,225,540.00
		Zatz, Andrew	26.6	\$35,910.00
		Zeve, Andrew	13.4	\$18,358.00
		Amrein, Steven	2.8	\$2,324.00
		Moxon, Jack	7.4	\$8,436.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Al-Buainain, Jarrah	7.5	\$7,650.00
		Eckstut, Burr	47.3	\$64,801.00
		Sim, Linda	11.1	\$15,207.00
		Butler, Joshua	3.4	\$3,604.00
		Funderburk, Kelly	12.7	\$12,954.00
		Hancock, Trace	11.7	\$7,956.00
		Govindgari, Shravya	3.6	\$2,772.00
		Sutherland-Smith, Kathryn	0.5	\$545.00
		Braun, Viktor	2.5	\$2,650.00
		Bao, Allieana	0.8	\$562.00
		Spennicchia, Kerri	0.9	\$454.50
		McCombs, Sam	1.7	\$1,258.00
		Phillips, Nastascia	0.3	\$249.00
		Mildorf, Karalyn	1.5	\$2,055.00
B04 Total			2,627.1	\$3,470,262.50
B05	Case Administration	Amulic, Andrea	33.1	\$36,682.00
		Andolina, Michael	1.5	\$2,205.00
		Armand, Jasmine	42.5	\$35,275.00
		Branson, Ariell	0.8	\$592.00
		Brazil, Joseph	0.2	\$350.00
		Brountzas, Katina	19.4	\$17,266.00
		Cange, Gloria	0.7	\$476.00
		Chemborisov, Gleb	10.0	\$3,637.50
		Colodny, Aaron	54.1	\$70,577.00
		Curtis, Lucas	6.9	\$5,598.00
		Eliaszadeh, Chante	91.1	\$80,160.00
		Ericksen, A.J.	0.2	\$292.00
		Gilson, Jeff	0.6	\$822.00
		Gundersen, Kathryn	14.1	\$10,788.00
		Gurland, Carolyn	2.6	\$3,402.00
		Haqqani, Mira	246.9	\$176,094.00
		Hershey, Samuel	18.6	\$25,294.00
		Hirshorn, Deanna	61.4	\$22,294.50
		Irukera, Michelle Ife	0.1	\$96.00
		Jaoude, Michael	27.8	\$29,468.00
		Kava, Sam	35.0	\$31,130.00
		Kessie, Nana-Gyasi	0.7	\$476.00
		Konstantynowski, Alex	23.5	\$22,560.00
		Kuethman, Kathryn	4.1	\$3,936.00
		Landy, Douglas	34.6	\$61,592.00
		Lingle, Barrett	58.6	\$55,690.00
		Litz, Dominic	59.8	\$58,540.00
		Ludovici, Stephen	30.6	\$35,656.00
		O'Connell, Caitlin	72.4	\$69,824.00
		Pesce, Gregory	18.3	\$26,410.00
		Ramirez, John	65.9	\$80,523.00
		Repel, Noah	5.7	\$3,876.00
		Rudolph, Andrew	205.1	\$168,434.00
		Saunders, Coleman	2.3	\$2,208.00
		Seck, Ndeye Aita	2.5	\$1,700.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Sinai, Leel	6.2	\$7,564.00
		Smith, Trudy	63.3	\$71,538.00
		Swingle, Adam	55.4	\$56,984.00
		Taylor, Miles	5.6	\$5,264.00
		Tuffey, Claire	0.1	\$96.00
		Turetsky, David	27.2	\$45,624.00
		Venes, Aileen	267.5	\$98,667.50
		Walker, Cecilia	12.0	\$14,066.00
		Warren, Gregory	94.2	\$104,544.00
		Weedman, Joshua	13.7	\$18,769.00
		Wick, Katie	27.3	\$10,356.50
		Wofford, Keith	23.6	\$43,192.00
		Zatz, Andrew	2.6	\$3,510.00
		Bah, Estelle	0.5	\$190.00
		Parra Criste, Amanda	0.7	\$763.00
		Sutherland-Smith, Kathryn	4.0	\$4,360.00
		Bao, Allieana	0.4	\$272.00
		Fuhr, Mark	0.2	\$83.00
		Pico, Gabriella	2.9	\$1,972.00
		Spasoff, Sean	0.6	\$213.00
		Koster, Charles	1.2	\$1,752.00
B05 Total			1,860.9	\$1,633,704.00
B06	Case Strategy	Amulic, Andrea	17.5	\$19,114.00
		Andolina, Michael	7.9	\$11,865.00
		Armand, Jasmine	0.9	\$747.00
		Baccash, Laura	0.5	\$655.00
		Colodny, Aaron	175.3	\$233,901.00
		Curtis, Lucas	0.7	\$672.00
		Diamond, Colin	3.5	\$6,335.00
		Eliaszadeh, Chante	113.0	\$102,039.00
		Fryman, Scott	1.0	\$1,460.00
		Gundersen, Kathryn	41.0	\$34,030.00
		Gurland, Carolyn	2.2	\$2,794.00
		Haqqani, Mira	11.8	\$8,468.00
		Havlin, Kim	1.7	\$2,295.00
		Hershey, Samuel	23.3	\$30,864.00
		Hirshorn, Deanna	0.3	\$114.00
		Kava, Sam	2.6	\$2,116.00
		Kessie, Nana-Gyasi	0.6	\$408.00
		Kuethman, Kathryn	1.6	\$1,536.00
		Landy, Douglas	60.0	\$104,184.00
		Lingle, Barrett	35.0	\$33,516.00
		Litz, Dominic	18.6	\$18,648.00
		O'Connell, Caitlin	198.3	\$197,938.00
		Pesce, Gregory	172.7	\$243,705.00
		Ramirez, John	76.4	\$92,328.00
		Rudolph, Andrew	53.3	\$47,786.00
		Shabir, Zarka	1.2	\$816.00
		Sinai, Leel	2.5	\$2,933.00
		Smith, Trudy	31.8	\$34,596.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Sutherland, Gabe	0.3	\$222.00
		Swingle, Adam	3.5	\$3,710.00
		Turetsky, David	48.5	\$79,376.00
		Venes, Aileen	5.5	\$2,052.50
		Warren, Gregory	11.4	\$12,804.00
		Weedman, Joshua	25.9	\$35,483.00
		Wick, Katie	1.3	\$494.00
		Wofford, Keith	66.0	\$123,212.00
		Zatz, Andrew	2.5	\$3,375.00
		Moxon, Jack	51.1	\$58,254.00
		Gez, Maia	2.5	\$3,650.00
		Gorman, Sean	0.5	\$685.00
		Hu, James	4.7	\$5,969.00
		Sutherland-Smith, Kathryn	0.8	\$872.00
		Cuillerier, Ian	0.3	\$510.00
		Jividen, David	1.2	\$408.00
B06 Total			1,281.2	\$1,566,939.50
B07	Claims Administration and Objections	Amulic, Andrea	1.5	\$1,590.00
		Armand, Jasmine	18.4	\$15,272.00
		Ash, Nikita	1.1	\$1,056.00
		Balmain, Charles	3.4	\$5,406.00
		Brazil, Joseph	3.5	\$6,125.00
		Colodny, Aaron	90.1	\$122,517.00
		Demoulin, Renza	2.4	\$2,544.00
		Eliaszadeh, Chante	2.0	\$1,920.00
		Gundersen, Kathryn	20.8	\$17,264.00
		Haqqani, Mira	22.0	\$16,280.00
		Hershey, Samuel	12.8	\$18,688.00
		Hirshorn, Deanna	9.3	\$3,529.00
		Landy, Douglas	1.4	\$2,576.00
		Lingle, Barrett	24.2	\$21,746.00
		Litz, Dominic	8.1	\$8,586.00
		O'Connell, Caitlin	33.3	\$33,734.00
		Pesce, Gregory	37.9	\$53,497.00
		Ramirez, John	4.9	\$6,223.00
		Rudolph, Andrew	33.9	\$32,050.00
		Smith, Trudy	38.4	\$43,980.00
		Sutherland, Gabe	17.7	\$13,098.00
		Swingle, Adam	28.5	\$30,210.00
		Turetsky, David	43.5	\$75,267.00
		Venes, Aileen	7.3	\$2,661.50
		Walker, Cecilia	42.4	\$52,576.00
		Warren, Gregory	69.2	\$81,368.00
		Weedman, Joshua	26.4	\$36,168.00
		Wick, Katie	0.9	\$342.00
		Wofford, Keith	1.5	\$2,799.00
		Zatz, Andrew	1.2	\$1,620.00
B07 Total			608.0	\$710,692.50
B08	Committee Meetings / Communications	Amulic, Andrea	74.6	\$84,236.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Andolina, Michael	1.3	\$1,911.00
		Armand, Jasmine	117.4	\$97,442.00
		Brazil, Joseph	5.8	\$10,150.00
		Brountzas, Katina	0.5	\$445.00
		Colodny, Aaron	271.1	\$363,647.00
		Curtis, Lucas	3.2	\$3,072.00
		Dreier, David	2.8	\$5,460.00
		Dufner, Emily	0.5	\$340.00
		Eliaszadeh, Chante	232.2	\$214,875.00
		Ericksen, A.J.	6.2	\$9,052.00
		Fryman, Scott	2.3	\$3,358.00
		Gundersen, Kathryn	3.3	\$2,739.00
		Gurland, Carolyn	7.2	\$9,554.00
		Haqqani, Mira	362.7	\$267,474.00
		Hershey, Samuel	114.9	\$163,023.00
		Jaoude, Michael	0.6	\$636.00
		Kava, Sam	9.5	\$9,120.00
		Konstantynowski, Alex	5.1	\$4,896.00
		Kuethman, Kathryn	2.4	\$2,304.00
		Landy, Douglas	117.2	\$208,760.00
		Lingle, Barrett	145.8	\$145,375.00
		Litz, Dominic	172.7	\$168,794.00
		Ludovici, Stephen	0.4	\$474.00
		O'Connell, Caitlin	93.7	\$92,710.00
		Ofner, Charlie	6.8	\$9,316.00
		Pesce, Gregory	241.5	\$341,304.00
		Ramirez, John	237.3	\$291,111.00
		Rudolph, Andrew	263.1	\$242,031.00
		Sinai, Leel	3.8	\$4,636.00
		Smith, Erin	10.5	\$13,335.00
		Smith, Trudy	75.3	\$80,130.00
		Swingle, Adam	76.8	\$77,376.00
		Taylor, Miles	1.2	\$1,128.00
		Telemi, Romer	1.2	\$1,224.00
		Turetsky, David	161.5	\$273,980.00
		Urschel, Eric	2.2	\$2,528.00
		Walker, Cecilia	4.2	\$5,208.00
		Warren, Gregory	38.6	\$41,324.00
		Weedman, Joshua	7.3	\$10,001.00
		Wick, Katie	4.2	\$1,596.00
		Wofford, Keith	232.0	\$441,424.00
		Zatz, Andrew	1.8	\$2,430.00
		Aquije, Alonso	0.7	\$518.00
		Simkins, Clint	0.8	\$592.00
		Kassem, Hana	0.6	\$408.00
		Koster, Charles	0.5	\$730.00
		Mildorf, Karalyn	3.4	\$4,658.00
B08 Total			3,128.7	\$3,716,835.00
B09	Communications with Account Holders	Amulic, Andrea	8.7	\$9,642.00
		Armand, Jasmine	31.2	\$25,896.00
		Brountzas, Katina	95.2	\$84,777.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Colodny, Aaron	77.7	\$102,999.00
		Curtis, Lucas	4.4	\$3,483.00
		Eliaszadeh, Chante	226.2	\$203,833.00
		Haqqani, Mira	23.1	\$16,218.00
		Hershey, Samuel	2.7	\$3,942.00
		Kava, Sam	7.2	\$5,734.00
		Landy, Douglas	4.5	\$7,650.00
		Levine, Esther	5.3	\$4,399.00
		Lingle, Barrett	3.0	\$2,930.00
		Litz, Dominic	19.0	\$17,860.00
		Ludovici, Stephen	0.4	\$452.00
		O'Connell, Caitlin	44.5	\$41,870.00
		Pesce, Gregory	82.0	\$112,361.00
		Ramirez, John	17.7	\$20,709.00
		Rudolph, Andrew	280.2	\$231,125.00
		Smith, Trudy	43.9	\$46,570.00
		Turetsky, David	12.6	\$20,841.00
		Warren, Gregory	1.9	\$2,014.00
		Wofford, Keith	23.1	\$42,917.00
B09 Total			1,014.5	\$1,008,222.00
B10	Corporate / Securities Issues	Amulic, Andrea	3.9	\$4,206.00
		Armand, Jasmine	0.1	\$83.00
		Branson, Ariell	0.8	\$592.00
		Brountzas, Katina	0.9	\$801.00
		Colodny, Aaron	23.9	\$31,293.00
		Das, Adyasha	230.4	\$215,969.00
		Diamond, Colin	17.4	\$32,334.00
		Eliaszadeh, Chante	365.1	\$307,746.00
		Ericksen, A.J.	335.6	\$482,232.00
		Gilson, Jeff	7.5	\$10,275.00
		Gundersen, Kathryn	3.6	\$2,988.00
		Gurland, Carolyn	6.4	\$8,618.00
		Haqqani, Mira	1.8	\$1,248.00
		Havlin, Kim	3.1	\$4,185.00
		Hershey, Samuel	3.8	\$4,826.00
		Kava, Sam	3.9	\$3,003.00
		Kuethman, Kathryn	1.3	\$1,248.00
		Landy, Douglas	772.3	\$1,404,540.00
		Levine, Esther	3.0	\$2,490.00
		Liebers, Alexander	1.3	\$1,378.00
		Lingle, Barrett	53.2	\$48,076.00
		Litz, Dominic	41.6	\$39,788.00
		Ludovici, Stephen	0.1	\$113.00
		Lupinacci, Frank	1.1	\$1,606.00
		O'Connell, Caitlin	13.4	\$13,668.00
		Pesce, Gregory	33.0	\$44,968.00
		Ramirez, John	2.3	\$2,691.00
		Rudolph, Andrew	8.3	\$7,569.00
		Sen, Sunrita	14.5	\$13,810.00
		Sinai, Leel	0.8	\$872.00
		Smith, Trudy	1.1	\$1,166.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Thatch, David	10.6	\$20,670.00
		Turetsky, David	50.2	\$84,899.00
		Walker, Cecilia	2.3	\$2,599.00
		Warren, Gregory	3.0	\$3,180.00
		Wofford, Keith	52.5	\$100,093.00
		Zatz, Andrew	2.3	\$3,105.00
		Amrein, Steven	86.9	\$72,127.00
		Moxon, Jack	43.9	\$50,046.00
		Al-Buainain, Jarrah	61.3	\$57,313.00
		Gez, Maia	23.7	\$34,602.00
		Eckstut, Burr	3.2	\$4,064.00
		Mann, Laura Katherine	52.2	\$71,514.00
		Vora, Pankti	145.3	\$154,018.00
		Kessler, Daniel	1.0	\$1,240.00
		Butler, Joshua	154.2	\$163,452.00
		Hu, James	129.4	\$187,423.00
		Feuer, Aaron	23.6	\$30,916.00
		Hernandez, Sarah	12.3	\$13,038.00
		Ellis, Debra	25.4	\$28,956.00
		Sachdeva, Prena	15.9	\$11,766.00
		Holmes, Chanel	10.0	\$7,400.00
		Spurgeon, Bryan	39.7	\$30,569.00
		Hassan Ali, Fatima	56.3	\$54,350.00
		Johnson, Mary	10.4	\$9,256.00
		Baldwin, Harriet	2.7	\$2,079.00
		Chen, Michelle	35.5	\$24,140.00
		Kong, James	11.5	\$13,915.00
		Harper, Thomas	3.6	\$2,448.00
		Rogers, Jonathan	2.6	\$3,510.00
		Bao, Allieana	54.1	\$36,788.00
		Chin, Sylvia	0.6	\$882.00
		Ling, Adrian	2.6	\$1,768.00
		Mildorf, Karalyn	11.1	\$15,207.00
		Crowley, Michael	20.9	\$15,466.00
		Jividen, David	8.0	\$3,680.00
B10 Total			3,124.3	\$4,010,861.00
B11	Customer Issues	Amulic, Andrea	255.4	\$281,236.00
		Andolina, Michael	1.5	\$2,625.00
		Armand, Jasmine	13.4	\$11,122.00
		Ash, Nikita	4.7	\$4,512.00
		Brountzas, Katina	0.4	\$356.00
		Chemborisov, Gleb	1.5	\$532.50
		Colodny, Aaron	147.6	\$190,482.00
		Curtis, Lucas	55.3	\$51,891.00
		Demoulin, Renza	4.2	\$4,452.00
		Eliaszadeh, Chante	52.3	\$40,575.00
		Ericksen, A.J.	0.9	\$1,314.00
		Ferrier, Kyle	12.3	\$13,038.00
		Gundersen, Kathryn	70.5	\$58,515.00
		Gurland, Carolyn	5.8	\$7,366.00
		Haqqani, Mira	40.5	\$28,314.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Havlin, Kim	13.9	\$20,661.00
		Heitmann, Marlin	5.0	\$3,700.00
		Hershey, Samuel	107.8	\$150,377.00
		Hirshorn, Deanna	2.0	\$742.50
		Jaoude, Michael	58.6	\$62,968.00
		Kava, Sam	171.6	\$142,544.00
		Konstantynowski, Alex	9.9	\$9,504.00
		Kozakevich, Esther	16.5	\$11,865.00
		Kuethman, Kathryn	7.6	\$7,296.00
		Landy, Douglas	48.7	\$87,116.00
		Lingle, Barrett	22.0	\$19,645.00
		Litz, Dominic	164.4	\$156,324.00
		O'Connell, Caitlin	35.5	\$34,858.00
		Pesce, Gregory	40.6	\$57,142.00
		Ramirez, John	21.5	\$26,735.00
		Rubashkin, Hannah	8.9	\$9,078.00
		Rudolph, Andrew	229.0	\$187,711.00
		Sinai, Leel	26.5	\$29,834.00
		Smith, Erin	58.9	\$74,803.00
		Smith, Trudy	74.3	\$80,618.00
		Swingle, Adam	110.7	\$107,034.00
		Taylor, Miles	12.9	\$13,674.00
		Telemi, Romer	93.9	\$95,427.00
		Turetsky, David	185.4	\$313,283.00
		Venes, Aileen	1.4	\$497.00
		Walker, Cecilia	109.7	\$132,805.00
		Warren, Gregory	103.9	\$110,698.00
		Wofford, Keith	118.2	\$220,970.00
		Zatz, Andrew	0.3	\$405.00
		Edgington, Christopher	0.7	\$763.00
		Baldwin, Harriet	9.1	\$7,007.00
		Parra Criste, Amanda	6.3	\$6,867.00
		Govindgari, Shravya	0.4	\$308.00
		Sutherland-Smith, Kathryn	10.0	\$10,900.00
		Sporn, Zachary	4.3	\$2,924.00
		Kong, James	60.7	\$73,447.00
		Kitchen, Laura	7.6	\$8,588.00
		Spennicchia, Kerri	1.5	\$733.00
		Kirk, Elizabeth	4.9	\$7,154.00
B11 Total			2,631.4	\$2,983,336.00
B12	Discovery	Adamu, Arziki	96.4	\$92,544.00
		Amulic, Andrea	0.5	\$590.00
		Andolina, Michael	5.1	\$7,777.00
		Armand, Jasmine	0.3	\$249.00
		Ash, Nikita	75.8	\$68,094.00
		Branson, Ariell	100.4	\$71,926.00
		Brountzas, Katina	1.0	\$890.00
		Calaycay - De la Cruz, Rodelyn	4.1	\$1,394.00
		Cange, Gloria	124.2	\$89,832.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Chemborisov, Gleb	302.3	\$112,921.50
		Chen, Tony	588.3	\$220,191.50
		Colodny, Aaron	195.3	\$259,531.00
		Curtis, Lucas	264.0	\$223,743.00
		Demoulin, Renza	4.2	\$4,452.00
		Dufner, Emily	10.0	\$6,842.00
		Eliaszadeh, Chante	24.5	\$18,998.00
		Gundersen, Kathryn	81.7	\$66,341.00
		Gurland, Carolyn	258.6	\$328,982.00
		Haqqani, Mira	3.0	\$2,040.00
		Havlin, Kim	3.7	\$5,043.00
		Hershey, Samuel	177.0	\$231,212.00
		Hirshorn, Deanna	5.8	\$2,066.50
		Huang, Keith	12.5	\$4,737.50
		Irukera, Michelle Ife	8.4	\$8,064.00
		Jaoude, Michael	405.7	\$444,202.00
		Kessie, Nana-Gyasi	18.9	\$12,852.00
		Kozakevich, Esther	102.3	\$79,914.00
		Kuethman, Kathryn	35.6	\$32,314.00
		Landy, Douglas	7.0	\$11,900.00
		Levine, Esther	60.8	\$50,464.00
		Madriz, Katherine	18.4	\$17,664.00
		Magnaye, Maclin	5.4	\$1,836.00
		Mederos, Rudy	190.9	\$118,670.50
		O'Connell, Caitlin	4.8	\$4,576.00
		Pesce, Gregory	56.5	\$77,584.00
		Quinn, Logan	128.9	\$122,521.00
		Radek, Mariel	25.5	\$17,475.00
		Repel, Noah	94.1	\$68,233.00
		Rubashkin, Hannah	3.2	\$3,264.00
		Rudolph, Andrew	21.5	\$17,429.00
		Saunders, Coleman	13.2	\$12,672.00
		Seck, Ndeye Aita	3.8	\$2,620.00
		Sen, Sunrita	1.3	\$1,222.00
		Shabir, Zarka	13.0	\$9,422.00
		Smith, Erin	4.7	\$5,969.00
		Smith, Trudy	9.1	\$9,646.00
		Spencer, Paige	258.0	\$159,184.50
		Storch, Charlotte	28.1	\$26,976.00
		Swingle, Adam	5.7	\$5,358.00
		Taylor, Kyla	70.4	\$70,820.00
		Telemi, Romer	32.5	\$30,849.00
		Turetsky, David	28.3	\$46,652.00
		Venes, Aileen	14.0	\$5,140.00
		Walker, Cecilia	88.5	\$103,107.00
		Warren, Gregory	0.9	\$954.00
		Waterfield, Amy	185.5	\$113,743.00
		Weedman, Joshua	24.5	\$33,565.00
		Wick, Katie	1.5	\$570.00
		Wofford, Keith	59.4	\$108,046.00
		Galvan, Paolo	5.0	\$1,700.00
		Cuevas, Guillermo	6.0	\$1,952.50

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Stone, Chris	3.2	\$1,188.50
		Edgington, Christopher	2.3	\$2,507.00
		Baldwin, Harriet	1.6	\$1,232.00
		Govindgari, Shravya	27.6	\$21,252.00
		Hong, Alice	9.2	\$8,188.00
		Sutherland-Smith, Kathryn	47.4	\$51,666.00
		Fajar, Jimmy	3.4	\$1,411.00
		Howard, Joshua	6.0	\$4,080.00
		Bao, Allieana	0.3	\$204.00
		Pados, Gyorgy	19.6	\$8,134.00
		Pico, Gabriella	4.9	\$3,332.00
		Greenagel, Kelsey	21.2	\$14,416.00
B12 Total			4,526.7	\$3,777,138.00
B13	Employee issues	Amulic, Andrea	4.4	\$5,048.00
		Ash, Nikita	2.1	\$2,016.00
		Branson, Ariell	8.2	\$6,068.00
		Cohen, Joel	0.9	\$1,575.00
		Colodny, Aaron	31.8	\$41,536.00
		Curtis, Lucas	4.9	\$4,704.00
		Eliaszadeh, Chante	0.3	\$231.00
		Gurland, Carolyn	1.5	\$2,055.00
		Haqqani, Mira	6.8	\$4,624.00
		Havlin, Kim	0.1	\$135.00
		Hershey, Samuel	22.2	\$32,412.00
		Landy, Douglas	1.0	\$1,840.00
		Lingle, Barrett	2.6	\$2,314.00
		O'Connell, Caitlin	6.2	\$5,828.00
		Pesce, Gregory	23.5	\$32,682.00
		Ramirez, John	18.6	\$23,622.00
		Rudolph, Andrew	35.1	\$33,468.00
		Smith, Trudy	3.0	\$3,180.00
		Swingle, Adam	56.7	\$55,362.00
		Telemi, Romer	9.5	\$9,690.00
		Turetsky, David	26.9	\$44,748.00
		Venes, Aileen	1.8	\$679.00
		Walker, Cecilia	36.6	\$45,384.00
		Warren, Gregory	6.3	\$7,350.00
		Wofford, Keith	2.5	\$4,637.00
		Laursen, Lucee	13.2	\$9,768.00
		Patel, Henrik	13.4	\$23,450.00
		Rosamond, Victoria	5.5	\$7,535.00
		Rozell, Samantha	11.8	\$14,278.00
		Moradi, Sadi	36.0	\$27,720.00
		Edgington, Christopher	0.4	\$436.00
		Marnin, Tal	4.8	\$6,096.00
		Jones, Charlotte	8.0	\$4,280.00
B13 Total			406.6	\$464,751.00
B14	Executory Contracts / Unexpired Leases	Haqqani, Mira	2.4	\$1,776.00
		O'Connell, Caitlin	1.9	\$1,786.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Pesce, Gregory	3.0	\$4,127.00
		Ramirez, John	1.8	\$2,106.00
		Rudolph, Andrew	23.9	\$21,082.00
		Turetsky, David	0.1	\$162.00
		Warren, Gregory	1.6	\$1,696.00
		Zatz, Andrew	0.3	\$405.00
B14 Total			35.0	\$33,140.00
B15	Financing Matters	Colodny, Aaron	1.2	\$1,524.00
		Edwards, Juliesa	2.1	\$2,478.00
		Ericksen, A.J.	1.0	\$1,350.00
		Pesce, Gregory	10.9	\$14,715.00
		Ramirez, John	1.8	\$2,106.00
		Smith, Trudy	0.4	\$424.00
		Swingle, Adam	4.2	\$3,948.00
		Turetsky, David	2.0	\$3,240.00
		Warren, Gregory	6.0	\$6,408.00
		Wofford, Keith	31.7	\$61,437.00
		Urbina, Alondra	5.7	\$4,731.00
B15 Total			67.0	\$102,361.00
B16	First Day Pleadings	Amulic, Andrea	2.0	\$2,120.00
		Colodny, Aaron	15.1	\$19,177.00
		Eliaszadeh, Chante	1.2	\$924.00
		Landy, Douglas	1.0	\$1,700.00
		Ludovici, Stephen	3.8	\$4,294.00
		O'Connell, Caitlin	48.4	\$45,496.00
		Pesce, Gregory	18.1	\$24,435.00
		Ramirez, John	27.8	\$32,526.00
		Rudolph, Andrew	32.9	\$25,333.00
		Smith, Trudy	47.2	\$50,032.00
		Swingle, Adam	46.7	\$43,898.00
		Turetsky, David	16.7	\$27,054.00
		Warren, Gregory	48.7	\$51,622.00
		Wofford, Keith	5.7	\$10,317.00
		Zatz, Andrew	6.5	\$8,775.00
B16 Total			321.8	\$347,703.00
B17	Hearings and Court Matters	Amulic, Andrea	60.6	\$69,216.00
		Armand, Jasmine	2.6	\$2,158.00
		Colodny, Aaron	105.8	\$142,506.00
		Curtis, Lucas	2.7	\$2,459.00
		Eliaszadeh, Chante	32.9	\$30,919.00
		Gundersen, Kathryn	52.0	\$43,160.00
		Gurland, Carolyn	1.8	\$2,286.00
		Haqqani, Mira	7.5	\$5,550.00
		Havlin, Kim	2.4	\$3,816.00
		Hershey, Samuel	71.8	\$97,361.00
		Hirshorn, Deanna	1.7	\$646.00
		Jaoude, Michael	11.5	\$12,430.00
		Kava, Sam	1.0	\$960.00
		Kuethman, Kathryn	35.6	\$34,176.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Landy, Douglas	16.6	\$29,774.00
		Lingle, Barrett	3.3	\$3,197.00
		Litz, Dominic	6.7	\$6,826.00
		O'Connell, Caitlin	8.3	\$8,466.00
		Pesce, Gregory	46.5	\$65,338.00
		Ramirez, John	11.1	\$13,787.00
		Rudolph, Andrew	4.7	\$3,619.00
		Sinai, Leel	3.6	\$4,093.00
		Smith, Erin	0.5	\$635.00
		Smith, Trudy	12.7	\$13,582.00
		Swingle, Adam	7.9	\$8,374.00
		Turetsky, David	73.3	\$123,270.00
		Venes, Aileen	7.4	\$2,722.00
		Walker, Cecilia	1.1	\$1,364.00
		Warren, Gregory	14.4	\$15,540.00
		Weedman, Joshua	44.0	\$60,280.00
		Wick, Katie	1.5	\$570.00
		Wofford, Keith	71.2	\$134,822.00
		Zatz, Andrew	4.3	\$5,805.00
		Sutherland-Smith, Kathryn	0.8	\$872.00
		Koster, Charles	4.2	\$5,619.00
B17 Total			734.0	\$956,198.00
B18	Insurance Issues	Colodny, Aaron	1.7	\$2,239.00
		Gorsich, Ronald	7.5	\$9,775.00
		Gurland, Carolyn	0.8	\$1,016.00
		Hershey, Samuel	0.4	\$508.00
		Ramirez, John	1.0	\$1,170.00
		Rudolph, Andrew	0.9	\$864.00
		Warren, Gregory	1.6	\$1,696.00
		Rivero, Devin	12.4	\$9,548.00
B18 Total			26.3	\$26,816.00
B19	Lien Review / Investigation	Amulic, Andrea	4.4	\$4,664.00
		Andolina, Michael	18.4	\$29,428.00
		Ash, Nikita	41.5	\$39,840.00
		Beaton, Alexander	17.5	\$21,700.00
		Branson, Ariell	20.0	\$14,536.00
		Cohen, Joel	6.3	\$11,025.00
		Colodny, Aaron	166.9	\$225,583.00
		Curtis, Lucas	364.1	\$329,377.00
		Eliaszadeh, Chante	0.3	\$288.00
		Ericksen, A.J.	4.1	\$5,986.00
		Gundersen, Kathryn	218.3	\$179,959.00
		Gurland, Carolyn	435.1	\$583,897.00
		Haqqani, Mira	1.8	\$1,332.00
		Havlin, Kim	21.7	\$29,415.00
		Hershey, Samuel	34.7	\$46,216.00
		Jaoude, Michael	27.3	\$29,490.00
		Kava, Sam	12.9	\$12,384.00
		Kessie, Nana-Gyasi	1.3	\$884.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Kozakevich, Esther	3.5	\$2,905.00
		Kuethman, Kathryn	128.9	\$122,870.00
		Lingle, Barrett	0.7	\$623.00
		Litz, Dominic	26.2	\$27,256.00
		Pesce, Gregory	51.6	\$73,202.00
		Quinn, Logan	11.8	\$12,036.00
		Radek, Mariel	18.5	\$15,355.00
		Ramirez, John	0.7	\$819.00
		Rudolph, Andrew	86.2	\$80,339.00
		Sen, Sunrita	23.8	\$22,372.00
		Sinai, Leel	2.2	\$2,684.00
		Smith, Trudy	60.4	\$65,416.00
		Spencer, Paige	3.2	\$2,048.00
		Swingle, Adam	3.5	\$3,710.00
		Telemi, Romer	143.0	\$137,059.00
		Turetsky, David	69.3	\$116,686.00
		Walker, Cecilia	200.2	\$243,584.00
		Warren, Gregory	2.4	\$2,568.00
		Wofford, Keith	12.5	\$23,297.00
		Al-Buainain, Jarrah	0.7	\$623.00
		Hu, James	3.5	\$4,445.00
		Edgington, Christopher	11.1	\$12,658.00
		Baldwin, Harriet	6.6	\$5,082.00
		Sutherland-Smith, Kathryn	0.7	\$763.00
		Rogers, Jonathan	3.2	\$4,320.00
		Pico, Gabriella	82.9	\$57,776.00
		Stoner, Will	0.3	\$381.00
		Jones, Charlotte	11.0	\$5,542.00
		Sorab, Katherine	5.8	\$3,103.00
B19 Total			2,371.0	\$2,615,526.00
B20	Nonworking Travel Time Billed	Amulic, Andrea	1.5	\$1,770.00
		Colodny, Aaron	10.7	\$14,659.00
		Ericksen, A.J.	3.3	\$4,818.00
		Gundersen, Kathryn	1.2	\$996.00
		Wick, Katie	0.5	\$190.00
		Wofford, Keith	13.3	\$25,935.00
B20 Total			30.5	\$48,368.00
B21	Plan / Disclosure Statement	Amulic, Andrea	112.1	\$129,722.00
		Armand, Jasmine	76.9	\$63,827.00
		Baccash, Laura	28.6	\$37,466.00
		Colodny, Aaron	779.8	\$1,066,876.00
		Curtis, Lucas	75.9	\$72,864.00
		Diamond, Colin	1.6	\$2,896.00
		Dreier, David	1.7	\$3,315.00
		Eliaszadeh, Chante	112.8	\$107,129.00
		Ericksen, A.J.	21.7	\$31,682.00
		Fryman, Scott	4.4	\$6,424.00
		Gundersen, Kathryn	31.9	\$26,477.00
		Gurland, Carolyn	1.8	\$2,286.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Haqqani, Mira	226.9	\$167,150.00
		Havlin, Kim	0.2	\$318.00
		Heitmann, Marlin	1.8	\$1,332.00
		Hershey, Samuel	56.3	\$81,400.00
		Hirshorn, Deanna	2.2	\$793.50
		Jaoude, Michael	29.0	\$34,220.00
		Kava, Sam	75.1	\$59,404.00
		Konstantynowski, Alex	90.4	\$86,784.00
		Kuethman, Kathryn	5.1	\$4,896.00
		Landy, Douglas	98.0	\$180,320.00
		Lingle, Barrett	500.2	\$493,226.00
		Litz, Dominic	73.6	\$78,016.00
		Ludovici, Stephen	0.2	\$248.00
		O'Connell, Caitlin	55.5	\$55,882.00
		Ofner, Charlie	9.1	\$12,467.00
		Pesce, Gregory	714.5	\$1,032,181.00
		Radlow, Morvyn	5.5	\$7,535.00
		Ramirez, John	66.7	\$84,709.00
		Rudolph, Andrew	415.8	\$391,264.00
		Sinai, Leel	2.9	\$3,538.00
		Smith, Trudy	50.7	\$59,826.00
		Swingle, Adam	506.5	\$536,890.00
		Thatch, David	25.9	\$50,505.00
		Thomson, Suzanne	4.3	\$5,633.00
		Tuffey, Claire	22.2	\$21,312.00
		Turetsky, David	406.5	\$704,381.00
		Urschel, Eric	4.6	\$5,612.00
		Venes, Aileen	10.1	\$3,775.50
		Walker, Cecilia	23.1	\$28,644.00
		Warren, Gregory	8.4	\$9,408.00
		Weedman, Joshua	0.6	\$822.00
		Wick, Katie	5.1	\$1,938.00
		Wofford, Keith	846.8	\$1,647,396.00
		Zatz, Andrew	3.6	\$5,256.00
		Amrein, Steven	5.0	\$4,150.00
		Moxon, Jack	6.2	\$7,068.00
		Fay, Dylan	0.8	\$944.00
		Patel, Henrik	8.3	\$14,525.00
		Butler, Joshua	82.8	\$87,768.00
		Hu, James	3.2	\$4,672.00
		Sutherland-Smith, Kathryn	47.4	\$51,666.00
		McCullough, Katherine	2.9	\$3,683.00
B21 Total			5,753.2	\$7,582,522.00
B22	Reports and Schedules Review	Colodny, Aaron	9.1	\$11,557.00
		Hershey, Samuel	2.1	\$2,705.00
		Kava, Sam	0.6	\$462.00
		Lingle, Barrett	3.4	\$3,026.00
		O'Connell, Caitlin	15.2	\$14,288.00
		Pesce, Gregory	0.7	\$945.00
		Rudolph, Andrew	2.3	\$1,771.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Smith, Trudy	1.8	\$1,908.00
		Swingle, Adam	8.0	\$7,520.00
		Turetsky, David	1.2	\$1,944.00
		Warren, Gregory	3.4	\$3,604.00
		Wofford, Keith	12.9	\$23,349.00
		Feuer, Aaron	0.2	\$262.00
B22 Total			60.9	\$73,341.00
B23	Tax Issues	Colodny, Aaron	4.2	\$5,564.00
		Dreier, David	59.7	\$114,651.00
		Fryman, Scott	83.1	\$120,435.00
		Landy, Douglas	3.0	\$5,520.00
		Lingle, Barrett	1.0	\$890.00
		Pesce, Gregory	2.5	\$3,441.00
		Turetsky, David	5.6	\$9,410.00
		Urschel, Eric	66.2	\$78,684.00
		Warren, Gregory	0.1	\$118.00
		Wofford, Keith	12.5	\$24,137.00
		Lin, Leslie	3.5	\$2,380.00
		Iloegbunam, Michael	3.0	\$2,490.00
B23 Total			244.4	\$367,720.00
B25	Retention/Fee statements - W&C	Amulic, Andrea	1.8	\$1,944.00
		Armand, Jasmine	99.8	\$82,834.00
		Colodny, Aaron	3.6	\$4,672.00
		Haggani, Mira	122.8	\$89,126.00
		Hirshorn, Deanna	3.7	\$1,351.00
		Kava, Sam	127.0	\$111,356.00
		Konstantynowski, Alex	29.7	\$23,648.00
		Lingle, Barrett	1.8	\$1,836.00
		Litz, Dominic	3.3	\$3,102.00
		Ludovici, Stephen	332.3	\$394,859.00
		O'Connell, Caitlin	47.8	\$45,044.00
		Pesce, Gregory	67.7	\$93,375.00
		Ramirez, John	3.2	\$3,744.00
		Rudolph, Andrew	53.7	\$44,902.00
		Smith, Trudy	0.2	\$212.00
		Swingle, Adam	105.9	\$106,086.00
		Turetsky, David	11.8	\$19,753.00
		Venes, Aileen	8.5	\$3,225.00
		Warren, Gregory	3.5	\$3,710.00
		Wick, Katie	12.2	\$4,608.50
		Wofford, Keith	2.1	\$3,941.00
B25 Total			1,042.4	\$1,043,328.50
B26	Responding to Fee Objections or Comments	Ludovici, Stephen	17.9	\$22,196.00
		O'Connell, Caitlin	0.2	\$204.00
		Pesce, Gregory	6.4	\$9,344.00
		Rudolph, Andrew	6.3	\$6,048.00
		Swingle, Adam	0.5	\$470.00
		Wofford, Keith	0.4	\$780.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
B26 Total			31.7	\$39,042.00
B27	Expense Reimbursement for Committee Members	Ludovici, Stephen	0.4	\$452.00
		Venes, Aileen	0.5	\$177.50
B27 Total			0.9	\$629.50
B28	Retention/Fee statements - Others	Armand, Jasmine	30.1	\$24,983.00
		Brountzas, Katina	5.8	\$5,162.00
		Colodny, Aaron	4.6	\$5,912.00
		Eliaszadeh, Chante	1.2	\$1,095.00
		Haqqani, Mira	42.1	\$30,452.00
		Hirshorn, Deanna	6.5	\$2,315.00
		Kava, Sam	35.5	\$30,603.00
		Landy, Douglas	2.4	\$4,080.00
		Lingle, Barrett	0.3	\$306.00
		Litz, Dominic	25.4	\$24,008.00
		Ludovici, Stephen	215.9	\$252,789.00
		O'Connell, Caitlin	68.5	\$64,846.00
		Pesce, Gregory	33.1	\$46,687.00
		Ramirez, John	4.1	\$5,137.00
		Rudolph, Andrew	38.5	\$36,751.00
		Smith, Trudy	2.4	\$2,544.00
		Swingle, Adam	51.2	\$51,788.00
		Turetsky, David	8.1	\$13,590.00
		Venes, Aileen	30.1	\$11,248.00
		Warren, Gregory	74.0	\$79,364.00
		Wick, Katie	5.0	\$1,900.00
		Wofford, Keith	4.7	\$8,801.00
B28 Total			689.5	\$704,361.00
B29	Examiner	Amulic, Andrea	8.2	\$8,692.00
		Andolina, Michael	0.7	\$1,029.00
		Ash, Nikita	1.2	\$1,152.00
		Brountzas, Katina	0.2	\$178.00
		Colodny, Aaron	18.9	\$24,143.00
		Das, Adyasha	2.3	\$2,047.00
		Gurland, Carolyn	7.2	\$9,144.00
		Hershey, Samuel	16.2	\$20,935.00
		Hirshorn, Deanna	0.7	\$248.50
		Kava, Sam	29.1	\$22,673.00
		Lingle, Barrett	35.8	\$32,083.00
		Litz, Dominic	1.4	\$1,448.00
		Ludovici, Stephen	1.0	\$1,174.00
		O'Connell, Caitlin	43.5	\$40,986.00
		Pesce, Gregory	76.9	\$104,794.00
		Ramirez, John	1.4	\$1,638.00
		Rudolph, Andrew	1.0	\$846.00
		Smith, Trudy	62.5	\$66,250.00
		Swingle, Adam	24.8	\$23,312.00
		Turetsky, David	36.3	\$59,638.00
		Venes, Aileen	6.5	\$2,307.50

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Walker, Cecilia	5.0	\$6,200.00
		Warren, Gregory	68.1	\$72,186.00
		Waterfield, Amy	5.7	\$3,648.00
		Wofford, Keith	17.8	\$32,764.00
		Hu, James	1.9	\$2,413.00
		Graham, Richard	20.8	\$25,168.00
B29 Total			495.1	\$567,097.00
B30	Custody & Withhold Matters	Amulic, Andrea	254.4	\$272,880.00
		Branson, Ariell	3.1	\$2,108.00
		Brountzas, Katina	0.2	\$178.00
		Cange, Gloria	3.9	\$2,652.00
		Colodny, Aaron	90.7	\$116,819.00
		Curtis, Lucas	40.3	\$31,031.00
		Eliaszadeh, Chante	31.9	\$24,563.00
		Gundersen, Kathryn	2.3	\$1,909.00
		Gurland, Carolyn	3.8	\$4,826.00
		Hershey, Samuel	101.2	\$129,284.00
		Hirshorn, Deanna	1.0	\$355.00
		Kava, Sam	279.2	\$219,696.00
		Kozakevich, Esther	2.3	\$1,564.00
		Kuethman, Kathryn	6.2	\$4,774.00
		Landy, Douglas	15.2	\$26,022.00
		Litz, Dominic	170.2	\$160,492.00
		O'Connell, Caitlin	24.4	\$22,992.00
		Pesce, Gregory	64.6	\$87,210.00
		Quinn, Logan	4.4	\$3,916.00
		Radek, Mariel	6.9	\$4,692.00
		Ramirez, John	16.8	\$19,656.00
		Repel, Noah	11.7	\$7,956.00
		Rudolph, Andrew	7.1	\$5,505.00
		Shabir, Zarka	6.8	\$4,624.00
		Sinai, Leel	28.7	\$31,582.00
		Smith, Trudy	1.9	\$2,014.00
		Spencer, Paige	2.0	\$1,190.00
		Swingle, Adam	3.9	\$3,666.00
		Telemi, Romer	27.9	\$24,831.00
		Turetsky, David	199.5	\$326,479.00
		Venes, Aileen	7.3	\$2,754.00
		Walker, Cecilia	23.4	\$26,442.00
		Warren, Gregory	8.7	\$9,246.00
		Wofford, Keith	47.4	\$86,326.00
		Zatz, Andrew	2.9	\$3,915.00
		Edgington, Christopher	5.9	\$6,431.00
		Baldwin, Harriet	11.3	\$8,701.00
		Parra Criste, Amanda	22.2	\$24,198.00
		Sporn, Zachary	2.3	\$1,564.00
		Kong, James	0.5	\$605.00
B30 Total			1,544.4	\$1,715,648.00
B31	Core Mining Issues	Ash, Nikita	24.4	\$18,788.00
		Cange, Gloria	5.3	\$3,604.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Colodny, Aaron	0.6	\$762.00
		Curtis, Lucas	4.9	\$3,773.00
		Gundersen, Kathryn	7.6	\$5,168.00
		Gurland, Carolyn	5.9	\$7,493.00
		Haqqani, Mira	37.1	\$25,552.00
		Hershey, Samuel	65.7	\$83,876.00
		Hirshorn, Deanna	5.2	\$1,846.00
		Jaoude, Michael	28.8	\$30,528.00
		Kava, Sam	5.0	\$4,306.00
		Kuethman, Kathryn	5.1	\$3,927.00
		Landy, Douglas	3.6	\$6,274.00
		Lingle, Barrett	0.5	\$445.00
		Litz, Dominic	6.2	\$6,236.00
		Mederos, Rudy	11.9	\$7,080.50
		O'Connell, Caitlin	216.2	\$204,908.00
		Ofner, Charlie	3.2	\$4,384.00
		Pesce, Gregory	18.5	\$25,261.00
		Quinn, Logan	9.2	\$8,188.00
		Radek, Mariel	35.8	\$24,914.00
		Repel, Noah	10.5	\$7,140.00
		Rudolph, Andrew	55.5	\$48,967.00
		Sen, Sunrita	0.5	\$570.00
		Smith, Trudy	3.8	\$4,484.00
		Spencer, Paige	27.6	\$16,422.00
		Swingle, Adam	35.4	\$33,972.00
		Taylor, Miles	87.3	\$82,062.00
		Turetsky, David	3.5	\$5,709.00
		Venes, Aileen	6.8	\$2,504.00
		Walker, Cecilia	10.5	\$11,865.00
		Warren, Gregory	1.2	\$1,284.00
		Waterfield, Amy	10.8	\$6,426.00
		Wofford, Keith	194.9	\$364,431.00
		Cuevas, Guillermo	2.5	\$787.50
		Stone, Chris	2.3	\$816.50
		Govindgari, Shravya	0.7	\$539.00
		Sutherland-Smith, Kathryn	14.7	\$16,023.00
		Braun, Viktor	3.3	\$3,498.00
		Pico, Gabriella	3.6	\$2,448.00
		Greenagel, Kelsey	15.4	\$10,472.00
		Koster, Charles	2.7	\$3,486.00
B31 Total			994.2	\$1,101,219.50
B32	Customer Claim Appeal & Preferred Equity Issues	Abdallah, Rashad	7.6	\$5,624.00
		Adamu, Arziki	27.0	\$25,920.00
		Amulic, Andrea	236.3	\$278,834.00
		Ash, Nikita	314.8	\$302,208.00
		Balmain, Charles	7.2	\$11,448.00
		Beaton, Alexander	4.1	\$5,084.00
		Branson, Ariell	170.0	\$125,800.00
		Cange, Gloria	22.4	\$16,576.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Colodny, Aaron	76.9	\$105,353.00
		Corbett-Graham, Will	0.5	\$620.00
		Curtis, Lucas	289.5	\$277,920.00
		Demoulin, Renza	108.9	\$115,434.00
		Eliaszadeh, Chante	1.0	\$960.00
		Ferrier, Kyle	33.8	\$35,828.00
		Gundersen, Kathryn	297.2	\$246,676.00
		Gurland, Carolyn	3.9	\$5,343.00
		Haqqani, Mira	170.2	\$125,948.00
		Havlin, Kim	55.0	\$87,450.00
		Heitmann, Marlin	19.7	\$13,983.50
		Hershey, Samuel	255.4	\$372,884.00
		Hirshorn, Deanna	3.0	\$1,140.00
		Hovsepian, Arev	5.9	\$4,366.00
		Irukera, Michelle Ife	5.5	\$5,280.00
		Jaoude, Michael	76.2	\$89,916.00
		Kozakevich, Esther	8.0	\$6,640.00
		Kuethman, Kathryn	195.4	\$187,584.00
		Landy, Douglas	5.0	\$9,200.00
		Lingle, Barrett	1.5	\$1,530.00
		Litz, Dominic	1.6	\$1,696.00
		Mederos, Rudy	83.8	\$53,632.00
		O'Connell, Caitlin	106.0	\$108,120.00
		Pesce, Gregory	19.2	\$28,032.00
		Quinn, Logan	1.3	\$1,326.00
		Radek, Mariel	2.7	\$2,241.00
		Repel, Noah	10.6	\$8,798.00
		Rubashkin, Hannah	102.9	\$104,958.00
		Saber, Leili	5.6	\$4,648.00
		Saunders, Coleman	3.4	\$3,264.00
		Shabir, Zarka	8.8	\$6,512.00
		Smith, Erin	99.5	\$126,365.00
		Smith, Trudy	146.8	\$173,224.00
		Spencer, Paige	42.6	\$27,264.00
		Storch, Charlotte	25.0	\$24,000.00
		Swingle, Adam	139.2	\$147,552.00
		Taylor, Kyla	15.4	\$15,708.00
		Telemi, Romer	182.8	\$186,456.00
		Turetsky, David	105.8	\$185,150.00
		Venes, Aileen	33.9	\$12,882.00
		Walker, Cecilia	117.0	\$145,080.00
		Waterfield, Amy	57.8	\$36,992.00
		Weedman, Joshua	164.0	\$224,680.00
		Wick, Katie	1.9	\$722.00
		Wofford, Keith	18.5	\$36,075.00
B32 Total			3,898.0	\$4,130,926.50
B33	Confirmation Litigation & Discovery	Abdallah, Rashad	17.9	\$13,246.00
		Amulic, Andrea	100.6	\$118,708.00
		Armand, Jasmine	75.1	\$62,333.00
		Ash, Nikita	3.4	\$3,264.00
		Branson, Ariell	38.4	\$28,416.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Chemborisov, Gleb	4.0	\$1,520.00
		Chen, Tony	11.6	\$4,408.00
		Colodny, Aaron	270.9	\$371,133.00
		Curtis, Lucas	1.0	\$960.00
		Eliaszadeh, Chante	167.8	\$161,088.00
		Gundersen, Kathryn	327.9	\$272,157.00
		Gurland, Carolyn	162.7	\$222,899.00
		Hafiz, Abdul	26.9	\$27,438.00
		Haqqani, Mira	116.3	\$86,062.00
		Hershey, Samuel	35.9	\$52,414.00
		Hirshorn, Deanna	0.7	\$266.00
		Irukera, Michelle Ife	9.6	\$9,216.00
		Jaoude, Michael	282.9	\$333,822.00
		Kuethman, Kathryn	168.5	\$161,760.00
		Landy, Douglas	27.2	\$50,048.00
		Levine, Esther	152.4	\$126,492.00
		Lingle, Barrett	10.9	\$11,118.00
		Litz, Dominic	2.5	\$2,650.00
		Mederos, Rudy	15.1	\$9,664.00
		O'Connell, Caitlin	28.7	\$29,274.00
		Pesce, Gregory	60.2	\$87,892.00
		Radek, Mariel	8.1	\$6,723.00
		Rubashkin, Hannah	15.9	\$16,218.00
		Rudolph, Andrew	128.3	\$123,168.00
		Swingle, Adam	125.7	\$133,242.00
		Turetsky, David	48.7	\$85,225.00
		Venes, Aileen	8.3	\$3,154.00
		Walker, Cecilia	113.9	\$141,236.00
		Waterfield, Amy	10.2	\$6,528.00
		Weedman, Joshua	210.8	\$288,796.00
		Wick, Katie	120.1	\$45,638.00
		Wofford, Keith	7.6	\$14,820.00
		Amrein, Steven	5.5	\$4,565.00
		Moxon, Jack	1.9	\$2,166.00
		Gorman, Sean	18.5	\$25,345.00
		Fay, Dylan	29.2	\$34,456.00
		Kakon, Yarden	73.2	\$74,664.00
		Edmonds, Chloe	30.1	\$24,983.00
		Pradhan, Saaket	23.1	\$17,094.00
		Rosen, Richard	6.7	\$4,958.00
		Cuevas, Guillermo	15.5	\$5,270.00
		Cuccaro, Sydney	1.2	\$606.00
		Lesoravage, Arden	4.5	\$1,710.00
B33 Total			3,126.1	\$3,308,813.00
B34	Covario AG Matters	Colodny, Aaron	6.2	\$8,494.00
		Havlin, Kim	11.3	\$17,967.00
		Hovsepian, Arev	0.8	\$592.00
		Kuethman, Kathryn	6.6	\$6,336.00
		Pesce, Gregory	7.1	\$10,366.00
		Swingle, Adam	1.2	\$1,272.00
		Turetsky, David	10.9	\$19,075.00

Phase-Code	Phase	Timekeeper Name	Sum of Hrs	Sum of Amt
		Daker, Angela	9.1	\$12,467.00
		Stone, Chris	5.4	\$2,052.00
B34 Total			58.6	\$78,621.00
	Total		45,310.6	\$51,215,528.00
	Less Credit			\$32,104.80
	Less Fee Examiner Reductions			\$680,455.33
	Grand Total			\$50,502,967.87

Exhibit J

Final Period – Summary of Expenses

Description	Bill Amt
Airfare	55,015.98
Computer Services	\$692.11
Court Costs	\$841.31
Deposition Transcripts	\$112,909.42
E-Discovery Data Hosting / Storage	\$144,757.68
E-Discovery Data Processing	\$16,243.54
E-Discovery User Fees	\$37,950.00
Express Mail	\$1,627.25
Hotel Expense	\$54,016.86
Overtime Meals	\$1,064.32
Printing	\$2,030.67
Professional Service	\$147,035.90
Taxi - Business	\$15,942.34
Taxi - Overtime	\$2,250.48
Telephone	\$14.00
Travel Meals	\$257.58
Parking	\$729.97
Business Meals	\$245.00
UCC Filing Fees	\$912.37
Document Research	\$7.40
External Document Production	\$3,989.71
Train - Out of Town	\$251.00
Binding	6.19
Courier Service	732.15
Photocopying	336.66
Supplies	27.05
Miscellaneous Other	1,102.80
Conference Room Dining	443.07
Service Fees	1,680.00
Legal Research	84.20
E-Discovery Production	572.00
E-Discovery Machine Translation	3,830.45
Total	\$607,599.46
Less Fee Examiner Reductions	\$5,703.62
Grand Total	\$601,895.84

Exhibit K

Budgets & Staffing Plans

IN RE CELSIUS NETWORK LLC, *ET AL.*
WHITE & CASE LLP FEE ESTIMATE

White & Case's estimated fees are expected to run approximately \$3,250,000 per month for the first several months of these chapter 11 cases. This estimate is preliminary and subject to revision, including if the chapter 11 cases are more or less contentious than expected, are shorter or longer than expected, the investigations of the debtors, its CEO and other insiders reveal greater-than-expected misconduct or there are other unforeseen events. White & Case notes that chapter 11 cases can involve significant uncertainty, which makes it inherently difficult to predict the full scope and magnitude of services that will be provided. Included below is a list of project categories relating to services that are anticipated to be provided and an estimate of the hours and fees associated with each, which may vary significantly from month-to-month and over the course of these chapter 11 cases. The particular set of project categories may vary from time to time.

No.	Category Name	Estimated Hours	Estimated Fees
B01	Asset Analysis / Disposition (e.g., sales or abandonment)	170-290	\$170,000-\$290,000
B02	Automatic Stay Issues	0-10	\$0-\$10,000
B03	Avoidance Actions	280-440	\$280,000-\$440,000
B04	Business Operations / Crypto Matters	170-270	\$170,000-\$270,000
B05	Case Administration (e.g., WIP, case calendar, general tasks)	90-150	\$90,000-\$150,000
B06	Case Strategy	90-150	\$90,000-\$150,000
B07	Claims Administration and Objections	20-30	\$20,000-\$30,000
B08	Committee Meetings / Communications	200-280	\$200,000-\$280,000
B09	Communications with Account Holders	90-150	\$90,000-\$150,000
B10	Corporate / Securities Issues	50-90	\$50,000-\$90,000
B11	Customer Issues	90-150	\$90,000-\$150,000
B12	Discovery	260-400	\$260,000-\$400,000
B13	Employee Issues	20-30	\$20,000-\$30,000
B14	Executory Contracts / Unexpired Leases	230-350	\$230,000-\$350,000
B15	Financing / Cash Collateral	50-90	\$50,000-\$90,000
B16	First Day Pleadings	170-270	\$170,000-\$270,000
B17	Hearings and Court Matters	90-150	\$90,000-\$150,000
B18	Insurance Issues	0-10	\$0-\$10,000
B19	Lien Review / Investigation	40-60	\$40,000-\$60,000
B20	Nonworking Travel Time Billed	0-10	\$0-\$10,000
B21	Plan / Disclosure Statement	230-330	\$230,000-\$330,000
B22	Reports and Schedules Review	0-10	\$0-\$10,000
B23	Tax Issues	20-30	\$20,000-\$30,000
B24	Utilities Issues	0-10	\$0-\$10,000
B25	Retention/Fee Applications - W&C	70-110	\$70,000-\$110,000
B26	Responding to Fee Objections or Comments	0-10	\$0-\$10,000
B27	Expense Reimbursement for Committee Members	0-10	\$0-\$10,000
B28	Retention/Fee Applications - Others	70-110	\$70,000-\$110,000
	TOTAL	2500-4000	\$2,500,000-\$4,000,000

IN RE CELSIUS NETWORK LLC, *ET AL.*
WHITE & CASE LLP STAFFING PLAN

Included below is White & Case's staffing plan for advising the Official Committee of Unsecured Creditors in these chapter 11 cases. Representing official committees generally requires the work of lawyers across several practice areas, including financial restructuring and insolvency, corporate/M&A, finance, capital markets, tax, employment, litigation, and others. Given the international operations of the business, lawyers across jurisdictions will also be required. Given the novelty and complexity of the issues raised in the case, lawyers from other practice areas, such as fintech and white collar, may be required. Additional expertise may also be required depending upon the circumstances and events in the particular chapter 11 case, which cannot be predicted with certainty.

The staffing plan below, therefore, represents only White & Case's best estimate of certain of the lawyers who will be involved during the chapter 11 cases. The staffing plan is subject to change, and additional or fewer attorneys may become involved as circumstances dictate. It is also anticipated that the level of involvement of the listed and unlisted attorneys will vary depending upon the circumstances.

	SUMMARY OF ATTORNEYS & PARAPROFESSIONALS CURRENTLY EXPECTED TO WORK ON MATTER¹		
Timekeeper Category	Expected Number of Timekeepers per Month	Average Hourly Rate	Range of Hourly Rates
Partners	7	\$1,435	\$1,270 - \$1,900
Counsel	1	\$1,210	\$1,210
Associates	16	\$910	\$680 - \$1,170
Paraprofessionals	2	\$380	\$200 - \$595

White & Case's representation of the committee will be led by partners David M. Turetsky, Keith H. Wofford, Gregory F. Pesce, and Aaron E. Colodny of the Firm's financial restructuring and insolvency practice, and Michael C. Andolina and Samuel P. Hershey of the Firm's commercial litigation practice with the assistance of other partners, counsel, associates and paraprofessionals.

¹ The rates provided are based upon all U.S. timekeepers with the Firm.

IN RE CELSIUS NETWORK LLC, *ET AL.*
WHITE & CASE LLP FEE ESTIMATE

White & Case's estimated fees are expected to run approximately \$4,500,000 per month during these chapter 11 cases. This estimate is preliminary and subject to revision, including if the chapter 11 cases are more or less contentious than expected, are shorter or longer than expected, the investigations of the debtors, its former-CEO and other insiders reveal greater-than-expected misconduct or there are other unforeseen events. White & Case notes that chapter 11 cases can involve significant uncertainty, which makes it inherently difficult to predict the full scope and magnitude of services that will be provided. Included below is a list of project categories relating to services that are anticipated to be provided and an estimate of the hours and fees associated with each, which may vary significantly from month-to-month and over the course of these chapter 11 cases. The particular set of project categories may vary from time to time.

No.	Category Name	Estimated Hours	Estimated Fees
B01	Asset Analysis / Disposition	232-317	\$250,000-\$340,000
B02	Automatic Stay Issues	0-10	\$0-\$10,000
B03	Avoidance Actions	139-187	\$150,000-\$200,000
B04	Bitcoin Mining, Crypto Matters, and Business Operations	139-187	\$150,000-\$200,000
B05	Case Administration	120-177	\$130,000-\$190,000
B06	Case Strategy	111-149	\$120,000-\$160,000
B07	Claims Administration and Objections	37-56	\$40,000-\$60,000
B08	Committee Meetings / Communications	195-261	\$210,000-\$280,000
B09	Communications with Account Holders	37-56	\$40,000-\$60,000
B10	Corporate / Securities Issues	176-252	\$190,000-\$270,000
B11	Customer Issues	427-587	\$460,000-\$630,000
B12	Discovery	446-596	\$480,000-\$640,000
B13	Employee Issues	0-10	\$0-\$10,000
B14	Executory Contracts / Unexpired Leases	0-10	\$0-\$10,000
B15	Financing Matters	9-10	\$10,000-\$10,000
B16	First Day Pleadings	0-10	\$0-\$10,000
B17	Hearings and Court Matters	186-252	\$200,000-\$270,000
B18	Insurance Issues	0-10	\$0-\$10,000
B19	Lien Review / Investigation	130-187	\$140,000-\$200,000
B20	Nonworking Travel Time Billed	18-19	\$20,000-\$20,000
B21	Plan / Disclosure Statement	306-428	\$330,000-\$460,000
B22	Reports and Schedules Review	0-10	\$0-\$10,000
B23	Tax Issues	27-38	\$30,000-\$40,000
B24	Utilities Issues	0-10	\$0-\$10,000
B25	Retention/Fee statements - W&C	102-140	\$110,000-\$150,000
B26	Responding to Fee Objections or Comments	0-10	\$0-\$10,000
B27	Expense Reimbursement for Committee Members	0-10	\$0-\$10,000
B28	Retention/Fee statements - Others	74-103	\$80,000-\$110,000
B29	Examiner	27-47	\$30,000-\$50,000
B30	Custody & Withhold Matters	316-447	\$340,000-\$480,000
B31	Core Mining Issues	223-317	\$240,000-\$340,000
TOTAL		3477-4903	\$3,750,000-\$5,250,000

IN RE CELSIUS NETWORK LLC, *ET AL.*
WHITE & CASE LLP STAFFING PLAN

Included below is White & Case's staffing plan for advising the Official Committee of Unsecured Creditors in these chapter 11 cases. Representing official committees generally requires the work of lawyers across several practice areas, including financial restructuring and insolvency, corporate/M&A, finance, capital markets, tax, employment, litigation, and others. Given the international operations of the business, lawyers across jurisdictions will also be required. Given the novelty and complexity of the issues raised in the case, lawyers from other practice areas, such as fintech and white collar, may be required. Additional expertise may also be required depending upon the circumstances and events in the particular chapter 11 case, which cannot be predicted with certainty.

The staffing plan below, therefore, represents only White & Case's best estimate of certain of the lawyers who will be involved during the chapter 11 cases. The staffing plan is subject to change, and additional or fewer attorneys may become involved as circumstances dictate. It is also anticipated that the level of involvement of the listed and unlisted attorneys will vary depending upon the circumstances.

	SUMMARY OF ATTORNEYS & PARAPROFESSIONALS CURRENTLY EXPECTED TO WORK ON MATTER¹		
Timekeeper Category	Expected Number of Timekeepers per Month	Average Hourly Rate	Range of Hourly Rates
Partners	18	\$1,435	\$1,270 - \$1,900
Counsel	1	\$1,210	\$1,210
Associates	40	\$910	\$680 - \$1,170
Paraprofessionals	10	\$380	\$200 - \$595

White & Case's representation of the committee will be led by partners David M. Turetsky, Keith H. Wofford, Gregory F. Pesce, and Aaron E. Colodny of the Firm's financial restructuring and insolvency practice, and Michael C. Andolina and Samuel P. Hershey of the Firm's commercial litigation practice with the assistance of other partners, counsel, associates and paraprofessionals.

¹ The rates provided are based upon all U.S. timekeepers with the Firm for calendar year 2022.

IN RE CELSIUS NETWORK LLC, ET AL.
WHITE & CASE LLP FEE ESTIMATE

White & Case's estimated fees are expected to run approximately \$4,000,000 per month during these chapter 11 cases. This estimate is preliminary and subject to revision, including if the chapter 11 cases are more or less contentious than expected, are shorter or longer than expected, the investigations of the debtors, its former-CEO and other insiders reveal greater-than-expected misconduct or there are other unforeseen events. White & Case notes that chapter 11 cases can involve significant uncertainty, which makes it inherently difficult to predict the full scope and magnitude of services that will be provided. Included below is a list of project categories relating to services that are anticipated to be provided and an estimate of the hours and fees associated with each, which may vary significantly from month-to-month and over the course of these chapter 11 cases. The particular set of project categories may vary from time to time.

No.	Category Name	Estimated Hours	Estimated Fees
B01	Asset Analysis / Disposition	214-284	\$250,000-\$330,000
B02	Automatic Stay Issues	0-9	\$0-\$10,000
B03	Avoidance Actions	25-35	\$30,000-\$40,000
B04	Bitcoin Mining, Crypto Matters, and Business Operations	154-207	\$180,000-\$240,000
B05	Case Administration	42-52	\$50,000-\$60,000
B06	Case Strategy	103-138	\$120,000-\$160,000
B07	Claims Administration and Objections	17-26	\$20,000-\$30,000
B08	Committee Meetings / Communications	188-249	\$220,000-\$290,000
B09	Communications with Account Holders	25-35	\$30,000-\$40,000
B10	Corporate / Securities Issues	180-249	\$210,000-\$290,000
B11	Customer Issues	274-378	\$320,000-\$440,000
B12	Discovery	240-335	\$280,000-\$390,000
B13	Employee Issues	0-9	\$0-\$10,000
B14	Executory Contracts / Unexpired Leases	0-9	\$0-\$10,000
B15	Financing Matters	0-9	\$0-\$10,000
B16	First Day Pleadings	0-9	\$0-\$10,000
B17	Hearings and Court Matters	42-52	\$50,000-\$60,000
B18	Insurance Issues	0-9	\$0-\$10,000
B19	Lien Review / Investigation	849-1176	\$990,000-\$1,370,000
B20	Nonworking Travel Time Billed	0-9	\$0-\$10,000
B21	Plan / Disclosure Statement	240-327	\$280,000-\$380,000
B22	Reports and Schedules Review	0-9	\$0-\$10,000
B23	Tax Issues	42-52	\$50,000-\$60,000
B24	Utilities Issues	0-9	\$0-\$10,000
B25	Retention/Fee statements - W&C	111-146	\$130,000-\$170,000
B26	Responding to Fee Objections or Comments	0-9	\$0-\$10,000
B27	Expense Reimbursement for Committee Members	0-9	\$0-\$10,000
B28	Retention/Fee statements - Others	25-35	\$30,000-\$40,000
B29	Examiner	17-26	\$20,000-\$30,000
B30	Custody & Withhold Matters	51-69	\$60,000-\$80,000
B31	Core Mining Issues	25-35	\$30,000-\$40,000
TOTAL		2864-4005	\$3,350,000-\$4,650,000

IN RE CELSIUS NETWORK LLC, *ET AL.*
WHITE & CASE LLP STAFFING PLAN

Included below is White & Case's staffing plan for advising the Official Committee of Unsecured Creditors in these chapter 11 cases. Representing official committees generally requires the work of lawyers across several practice areas, including financial restructuring and insolvency, corporate/M&A, finance, capital markets, tax, employment, litigation, and others. Given the international operations of the business, lawyers across jurisdictions will also be required. Given the novelty and complexity of the issues raised in the case, lawyers from other practice areas, such as fintech and white collar, may be required. Additional expertise may also be required depending upon the circumstances and events in the particular chapter 11 case, which cannot be predicted with certainty.

The staffing plan below, therefore, represents only White & Case's best estimate of certain of the lawyers who will be involved during the chapter 11 cases. The staffing plan is subject to change, and additional or fewer attorneys may become involved as circumstances dictate. It is also anticipated that the level of involvement of the listed and unlisted attorneys will vary depending upon the circumstances.

	SUMMARY OF ATTORNEYS & PARAPROFESSIONALS CURRENTLY EXPECTED TO WORK ON MATTER¹		
Timekeeper Category	Expected Number of Timekeepers per Month	Average Hourly Rate	Range of Hourly Rates
Partners	22	\$1,550	\$1,370 - \$2,100
Counsel	1	\$1,310	\$1,310
Associates	46	\$950	\$740 - \$1,270
Paraprofessionals	10	\$500	\$215 - \$640

White & Case's representation of the committee will be led by partners David M. Turetsky, Keith H. Wofford, Gregory F. Pesce, and Aaron E. Colodny of the Firm's financial restructuring and insolvency practice, and Michael C. Andolina and Samuel P. Hershey of the Firm's commercial litigation practice with the assistance of other partners, counsel, associates and paraprofessionals.

¹ The rates provided are based upon all U.S. timekeepers with the Firm for calendar year 2023.

IN RE CELSIUS NETWORK LLC, ET AL.
WHITE & CASE LLP FEE ESTIMATE

White & Case's estimated fees are expected to run approximately \$4,000,000 per month during these chapter 11 cases. This estimate is preliminary and subject to revision, including if the chapter 11 cases are more or less contentious than expected, are shorter or longer than expected, the investigations of the debtors, its former-CEO and other insiders reveal greater-than-expected misconduct or there are other unforeseen events. White & Case notes that chapter 11 cases can involve significant uncertainty, which makes it inherently difficult to predict the full scope and magnitude of services that will be provided. Included below is a list of project categories relating to services that are anticipated to be provided and an estimate of the hours and fees associated with each, which may vary significantly from month-to-month and over the course of these chapter 11 cases. The particular set of project categories may vary from time to time.

No.	Category Name	Estimated Hours	Estimated Fees
B01	Asset Analysis / Disposition	75-100	\$90,000-\$120,000
B02	Automatic Stay Issues	0-9	\$0-\$10,000
B03	Avoidance Actions	25-34	\$30,000-\$40,000
B04	Bitcoin Mining, Crypto Matters, and Business Operations	283-375	\$340,000-\$450,000
B05	Case Administration	75-100	\$90,000-\$120,000
B06	Case Strategy	150-217	\$180,000-\$260,000
B07	Claims Administration and Objections	350-467	\$420,000-\$560,000
B08	Committee Meetings / Communications	133-184	\$160,000-\$220,000
B09	Communications with Account Holders	50-67	\$60,000-\$80,000
B10	Corporate / Securities Issues	233-317	\$280,000-\$380,000
B11	Customer Issues	166-217	\$200,000-\$260,000
B12	Discovery	116-159	\$140,000-\$190,000
B13	Employee Issues	16-25	\$20,000-\$30,000
B14	Executory Contracts / Unexpired Leases	0-9	\$0-\$10,000
B15	Financing Matters	8-17	\$10,000-\$20,000
B16	First Day Pleadings	0-9	\$0-\$10,000
B17	Hearings and Court Matters	66-84	\$80,000-\$100,000
B18	Insurance Issues	0-9	\$0-\$10,000
B19	Lien Review / Investigation	8-17	\$10,000-\$20,000
B20	Nonworking Travel Time Billed	16-25	\$20,000-\$30,000
B21	Plan / Disclosure Statement	450-625	\$540,000-\$750,000
B22	Reports and Schedules Review	0-9	\$0-\$10,000
B23	Tax Issues	8-17	\$10,000-\$20,000
B24	Utilities Issues	0-9	\$0-\$10,000
B25	Retention/Fee statements - W&C	58-75	\$70,000-\$90,000
B26	Responding to Fee Objections or Comments	16-25	\$20,000-\$30,000
B27	Expense Reimbursement for Committee Members	0-9	\$0-\$10,000
B28	Retention/Fee statements - Others	41-50	\$50,000-\$60,000
B29	Examiner	0-9	\$0-\$10,000
B30	Custody & Withhold Matters	0-9	\$0-\$10,000
B31	Core Mining Issues	50-67	\$60,000-\$80,000
B32	Customer Claim Appeal & Preferred Equity Issues	391-542	\$470,000-\$650,000
TOTAL		2784-3887	\$3,350,000-\$4,650,000

IN RE CELSIUS NETWORK LLC, *ET AL.*
WHITE & CASE LLP STAFFING PLAN

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Exhibit L

Additional Time Records

Official Committee of Account Holders of Celsius Network Ltd.
RE: Celsius Bankruptcy Advice

OUR REF: 1900867-0002

For professional services for the period ending 8 December 2023

DATE	DESCRIPTION	TIMEKEEPER	HOURS
Bitcoin Mining, Crypto Matters, and Business Operations			
2 November 2023	Review correspondence and documentation with respect to the energization of the Cedarvale site by Priority Power Management (0.5); discuss the same with W&C team (0.3); review closing documents to Core-Celsius sale and purchase of Cedarvale site (0.7); correspondence regarding the same (0.2).	C Ofner	1.70
5 November 2023	Correspondence with John Magliano regarding Barber Lake LOI and presentation (0.2); correspondence with J. Moxon regarding the same (0.2); review M3 presentation regarding Barber Lake (0.6); review prior documentation regarding Barber Lake (0.7); begin draft of LOI (0.8).	C Ofner	2.50
7 November 2023	Attend conference call to discuss alignment on Cedarvale agreement, and follow-up correspondence and call regarding the same (1.3); draft and revise Cedarvale Interim Services Agreement (0.8); discuss the same with K. Wofford (0.2); address Fahrenheit-Celsius questions regarding Cedarvale acquisition with A. Ericksen and J. Moxon (0.6).	C Ofner	2.90
8 November 2023	Review revised draft of Cedarvale Interim Services Agreement received from Brown Rudnick, and email with internal team regarding the same (0.8); correspondence with J. Golding-Ochsner regarding the same (0.3); correspondence and discussion with M3 regarding timing of monthly payments to USBTC (0.5); discuss the foregoing with K. Wofford (0.4).	C Ofner	2.00
SUBTOTAL: Bitcoin Mining, Crypto Matters, and Business Operations			9.10
Committee Meetings / Communications			
7 November 2023	Correspond with Committee re: committee presentation (0.3); revise slides (0.4).	M Haqqani	0.70
SUBTOTAL: Committee Meetings / Communications			0.70
TOTAL			9.80

Exhibit M

Additional Expense Detail

Date	Timekeeper	English Narrative	Category	Amount
10/4/2023	Gundersen, Kathryn	Taxi - Taxi expense from hearing at the courthouse to the expert's offices for a conference with Aaron Colodny (Partner). - 28-Sep-2023	Taxi - Business	\$73.56
				\$73.56